Standard Financial Information Structure (SFIS)
Concept of Operations (CONOPS)

Version 2.4
September 19, 2005

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1. Background – BMMP

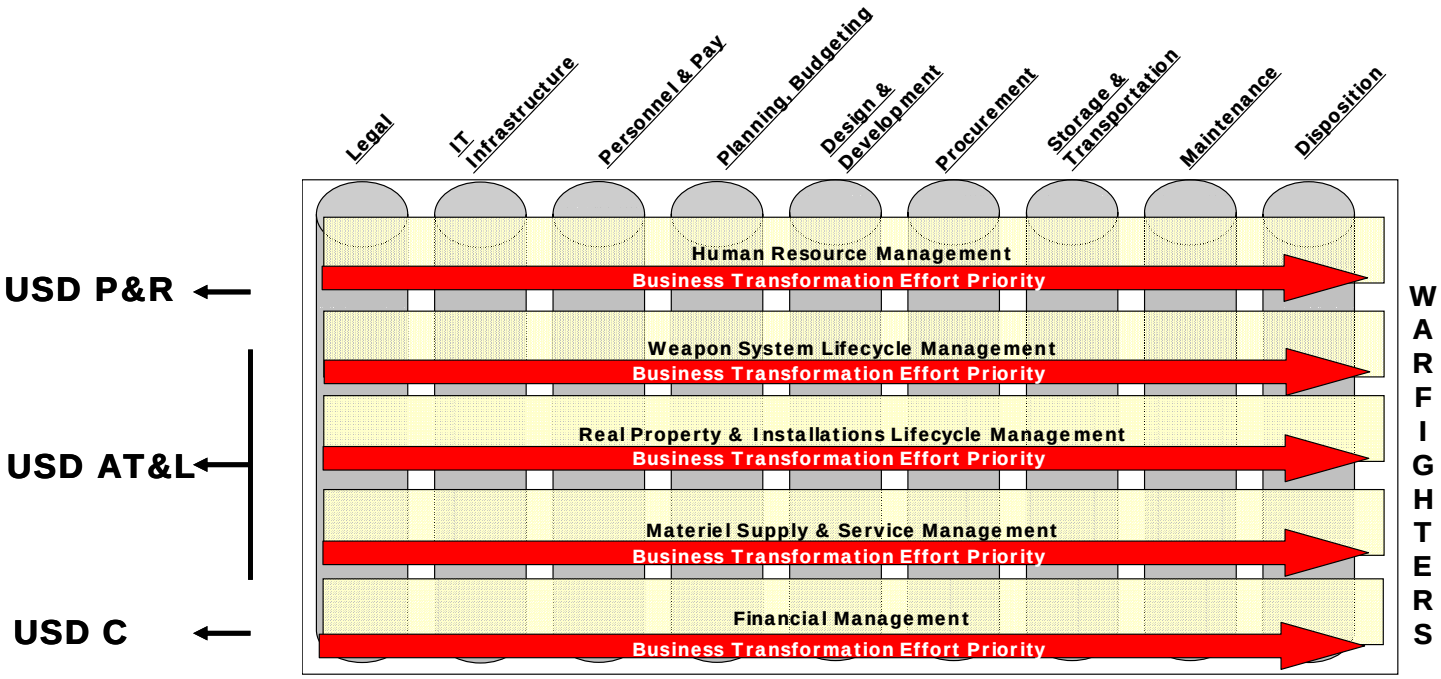
In July 2001, Secretary of Defense Donald H. Rumsfeld established the Department of Defense (DoD)-wide Business Management Modernization Program (BMMP). As one of Secretary Rumsfeld's highest priorities, the BMMP's mission is characterized by an agenda for action:

- To define the future business capabilities necessary to support the War fighting Mission, and focus the activity of business system modernization on acquiring those business capabilities.
- To define and declare business capabilities that should be common throughout the DoD business enterprise and direct the implementation of enterprise-wide systems with greater visibility at the highest levels of leadership within the Department.
- To control current and future investments in business systems, through the governance of the Defense Business Systems Management Committee (DBSMC) and Investment Review Boards (IRBs).

In today's post-September 11 and federal fiscal accountability environments, OSD and Component leadership embrace the need to work more closely and collaboratively to achieve a more integrated defense business environment. The BMMP agenda is clear: Transform business operations to achieve improved warfighter support while enabling financial accountability across the Department of Defense. The Office of the Under Secretary of Defense Acquisition, Technology and Logistics (AT&L), is leading the BMMP effort in conjunction with the Under Secretaries of Defense for (Comptroller) (OUSD(C)), Personnel and Readiness (P&R) and the Department's Chief Information Officer (CIO), to provide policy and direction and oversee all BMMP efforts which include the Standard Financial Information Structure (SFIS).

The Horizontal Business Transformation Framework depicts the intention to transform business operations to achieve improved warfighter support, while enabling financial accountability across the DoD with a horizontal vice vertical focus. The DoD, each Component, and some Component commands will have a set of required capabilities within this framework. There are five BMMP Core Business Missions (CBMs) that support the Warfighter (Figure 1).

Figure 1. Horizontal Business Transformation Framework with Core Business Missions



2. Description of SFIS

The Standard Financial Information Structure (SFIS) is the Department's common business language and as such includes data elements that support the Department's budgeting, accounting and financial reporting, and performance-based management efforts. The ability to make better decisions, along with the financial management information requirements mandated upon the Department by the Office of Management and Budget[1] and the U.S. Treasury's Financial Management Service[2] are the basis for SFIS. More information can be obtained at: http://DoD.mil/BMMP/SFIS_resources.html

SFIS should be viewed in the context of the Department's Business Enterprise Architecture (BEA) so that data is portrayed within the context of the business processes, business events, and associated business rules that govern the usage of business data. SFIS is not only a means to standardize data terms and usage, but is also a means to apply best practices to code lists and apply the concept of 'net-centricity'. In a net-centric environment, data is referenced wherever possible, allowing for the reduction of duplicate information stores and made available for subsequent usage through linking the original source of the data. In a net-centric environment, data is stored once and only

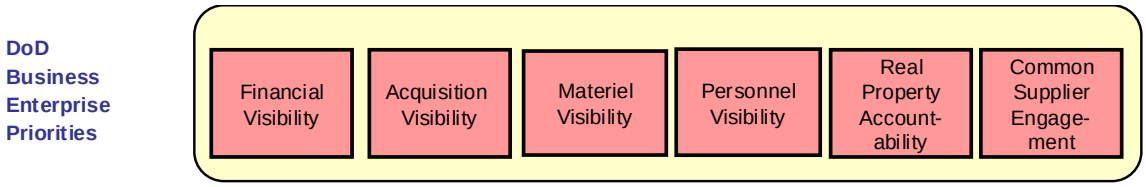
[1] OMB Circular No. A-11, "Preparing and Submitting Budget Estimates", June 21, 2005; OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements", September 25, 2001; and OFFM No. 01-05, "Core Financial System Requirements", February 2005

[2] Treasury Financial Manual, Volume 1, USSGL Supplement, June 30, 2005

once (when it is created) and made available for subsequent usage through referencing the original source of the data. Unique identification provides a means for maintaining visibility and traceability over specific items of interest, such as assets, organizations, transactions, and documents.

SFIS in conjunction with the BEA provides a means to specifically identify data to operational and financial business processes and link data across multiple business events in support of achieving the Business Enterprise Priorities (Figure 2).

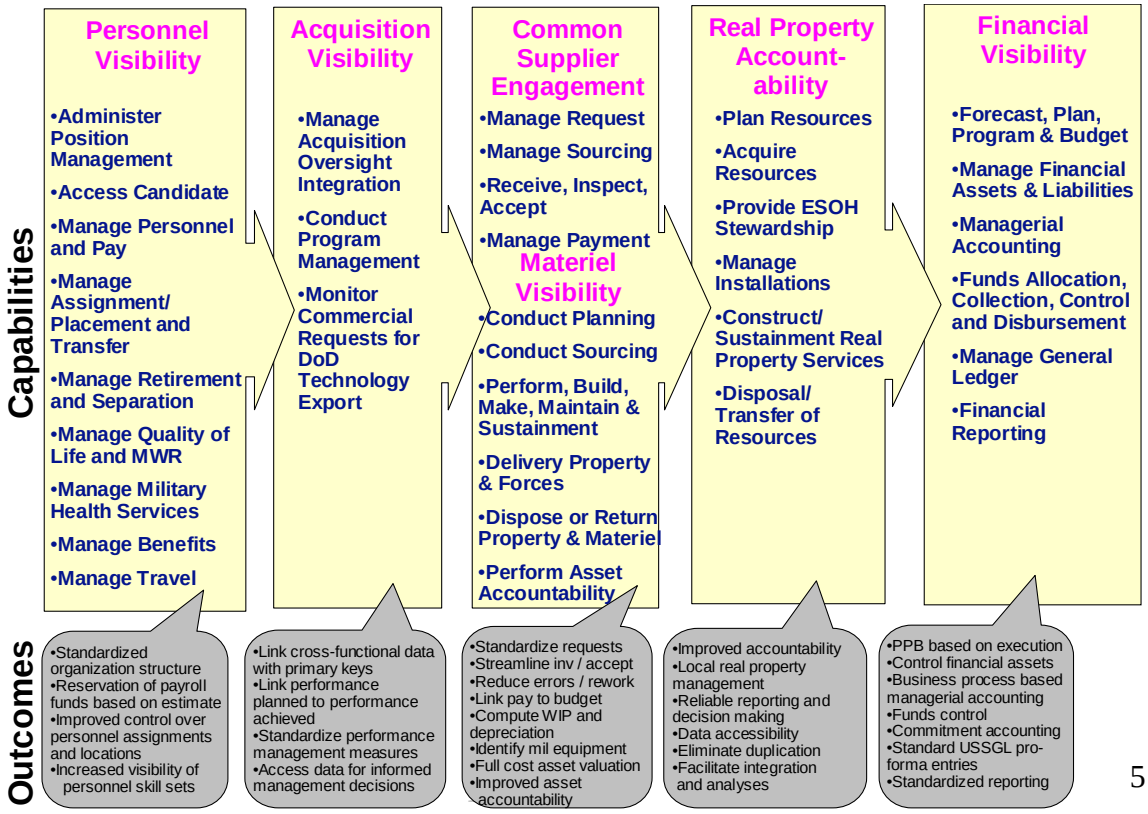
Figure 2. Business Enterprise Priorities*



**Note: Priorities listed in no particular order*

SFIS supports many of the Enterprise Core Business capabilities each Core Business Mission Area has defined capabilities that are necessary to satisfy the Business Enterprise Priorities. The relationship between the priorities, the capabilities and the expected outcomes SFIS will support are depicted in Figure 3.

Figure 3. Enabling Capabilities and Expected Outcomes



3. Purpose/Scope of CONOPS

This Concept of Operations (CONOPS) for the Standard Financial Information Structure is intended to serve as an introduction to the Department of Defense's new common business language, including but not limited to the following:

- Authoritative guidance driving the need and requirements for SFIS;
- SFIS terminology, data elements, definitions, values and examples as well as business rules for their use;
- Creation and use of SFIS data to support operational and financial business events and processes;
- Use of standard terms to support financial statement compilation and consolidation in compliance with government-wide requirements;
- Key transformation concepts imbedded within SFIS and the BEA; and
- Integration of planning, programming, budgeting, and execution, in support of performance assessment and improvement of performance-based decision-making at DoD.

This CONOPS also is intended as a point of departure for more detailed guidance (to be provided in appendices to this CONOPS) for each SFIS data element and its use in operational and financial business processes. This CONOPS document represents the results of the initial phase of development of an enterprise SFIS. Additional terms, values and rules will be developed and incorporated.

4. History

4.1. Statement of the Problem

The DoD financial management environment supports three Military Departments and multiple Defense-level agencies with many unique activities and requirements. Historically, the evolution of this environment has been characterized by non-integrated "stove-piped" financial management systems with non-standard "stove-piped" financial information structures that are rarely standardized across individual activities and services, or across the Department. The major impact of these "non-integrated" information systems is that a costly, inefficient means of exchanging financial information results in a fragmented and ineffective corporate business environment.

The Department has acknowledged the fact that many of its critical financial management and feeder systems do not comply substantially with the Federal financial management systems requirements, Federal accounting standards, and the

U.S. Government Standard General Ledger (USSGL) at the transaction level. The key material weaknesses include:

- Systemic deficiencies in financial management systems and business processes result in the inability to collect and report financial and performance information that is accurate, reliable, and timely.
- Inability to capture and report the full cost of its programs represents one of the most significant impediments facing the department. The Department does not have the systems and processes in place to capture the required cost information from the hundreds of millions of financial and business transactions it processes each year. Costs cannot be accumulated for major programs based on performance measures as required by the Government Performance and Results Act (GPRA) because current financial processes and systems do not capture and report this type of cost information.
- Accounting systems do not capture trading partner data at the transaction level in a manner that facilitates trading partner aggregations; therefore, the Department is unable to reconcile intra-governmental revenue balances with its trading partners.
- Limited ability to track the use of funds appropriated for contingency purposes.
- Limited ability to leverage prior-year actual execution information in planning and formulating budgets for future years.

The fact that the Department has perpetuated non-integrated financial management systems and non-standard financial information structures is a primary cause of these material weaknesses.

Lacking integrated financial management systems has forced the Department to communicate across systems in terms of non-standard "lines of accounting (LOA)", instead of simply referring back to a centrally housed and controlled standard accounting classification at each step of the transaction life cycle. The traditional LOA has become a "catch all" for financial information needed to support Service/Agency specific reporting requirements, instead of a systematic approach to tracking funding and execution data.

Because of the lack of a standard financial information structure the Department has resorted to manual cross-walking of non-standard structures contributing to the loss of audit trails to support Chief Financial Officer's (CFO) Act financial statements. More importantly, non-standard information structures impede accurate, reliable, and timely information to support management decision-making and meaningful enterprise-wide reporting.

While the Department has made several efforts to standardize financial system architectures and processes, the number of financial feeder systems identified has grown to approximately 2,300 as of Fiscal Year 2004. The size of this systems

inventory has hampered success in modernizing key financial systems, reengineering non-standard business processes, and migrating to a standard financial information structure.

4.2. Prior Efforts

The SFIS effort is based on work accomplished during prior efforts to standardize DoD financial data elements. Fundamentally, prior efforts, such as the Budgetary Accounting Classification Code (BACC) and Standard Fiscal Code (SFC) initiatives sought to accomplish many of the same goals as the SFIS initiative, including standardizing the accounting classification and information needed to post budget and accounting transactions to a standard general ledger.

4.3. SFIS is Different

The SFIS has the support of the Secretary of Defense and Congress – thus the Under Secretaries. The overall scope of SFIS is much broader than prior efforts to standardize DoD financial data. In defining the SFIS, the Department initially focused on incorporating those data elements needed to satisfy external financial reporting requirements, including the CFO Act Financial Statements, the Performance and Accountability Report, and other OMB, U.S. Treasury, and Congressionally mandated reports. This initial phase of SFIS development sets forth the basis for meeting the majority of external financial reporting requirements. Subsequent phases of SFIS development will incorporate performance-based management terms and concepts to more fully comply with the Government Performance and Results Act (GPRA). It is important to note that the SFIS represents a multi-dimensional financial information structure versus the traditional LOA structure. For this reason, the SFIS will serve to enhance interoperability with operational activities to better integrate with their business events and activities. Systems at Investment Review Boards (IRBs) will be evaluated on their ability to support SFIS, and indirectly the Secretary of Defense and Congress' priorities.

5. SFIS – Phase 1

5.1. Phase 1 – Terms

Phase 1 of the SFIS initiative was specifically focused on defining the data elements necessary to support generating the Department's CFO Act Financial Statements. Figure 4, "SFIS Phase 1 Data Elements", represents a table of the SFIS terms defined within the Business Enterprise Architecture (BEA) for incorporation in ongoing and future systems development efforts.

The official document representing SFIS Phase 1 definition including all 59 elements is located at the following website: http://DoD.mil/BMMP/SFIS_resources.html

Figure 4. SFIS Phase 1 Data Elements

Appropriation Account Information	Transactional Information	Trading Partner Information
Department Regular	Transaction Type	Federal/Non-federal Indicator
Department Transfer	USSGL Number	Trading Partner Indicator
Main Account	Debit/Credit	Trading Partner Number
Sub Account	Begin/End Indicator	
Apportionment Category	Transaction Effective Date	**Budget Program Information**
Receipt Indicator	Transaction Post Date	Budget Function/Sub-Function
Sub Classification	Transaction Amount	Budget Activity
Period of Availability	Exchange/Non-exchange Indicator	Budget Sub-Activity
Reimbursable Flag	Custodial/Non-custodial Indicator	Budget Line Item
Fund Type	Foreign Currency Code	Major Acquisition
Advance Flag	Country Code	Object Class
Authority Type	Entity/Non-entity Indicator	Contingency Code
Availability Time	Covered/Not Covered Indicator	BEA Category Indicator
Borrowing Source	Current/Non-current Indicator	
Definite Indefinite Flag	Demand Unique Identifier	**Cost Accounting Information**
Public Law Number	Allocation Unique Identifier	Transaction Quantity
Product Report Code		Asset Type
TAFS Status	**Organizational Information**	Asset Unique ID
Year of Budget Authority	Organization Unique Identifier	
Direct Transfer Agency	Agency Disbursing Identifier	
Direct Transfer Account	Accounting Support Identifier	
Transfer To From		
Deficiency Flag		
Availability Type		
Expiration Flag		
Financing Account Indicator		

Appropriation Budget Organization Transaction Trading Partner Cost Accounting

Definition and usage of the majority of the Phase 1 SFIS data elements is provided by either OMB or the U.S. Treasury. For those remaining data elements, representatives from OUSD(C), OUSD(AT&L), and OUSD(P&R) jointly developed data element definitions, usage, and business rules.

Future phases of SFIS will focus on definition of enterprise-level performance based management and refinement of existing data elements.

6. SFIS Components

For ease of understanding and communication purposes, SFIS data elements are grouped into six components: (1) Appropriation Account Information, (2) Budget Program Information, (3) Organization Information, (4) Transactional Information, (5) Trading Partner Information, and (6) Cost Accounting Information. Each of these components represents an informational "aspect" of a transaction or account balance that should be available within the Department's business environment.

Appropriation Account Information is designed to satisfy the requirement to provide a fund structure that identifies the Treasury Appropriation Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) established by OMB and Treasury. Appropriation Account Information is designed to be consistent with the U.S. Treasury Financial Management Service's ongoing Government-wide Accounting and Reporting Modernization Initiative.

Budget Program Information is designed to satisfy the requirement to provide a program structure with sufficient levels of detail to allow reporting for categories on which budgetary decisions are made and provide an object classification structure consistent with OMB's standard object class codes with the flexibility to accommodate additional levels (lower) in the object class structure.

Organizational Information is designed to satisfy the requirement to identify organizational entities involved in business transactions and to formulate organizational relationships, i.e., structures including major corporate responsibility segments, such as military departments, agencies, bureaus, divisions, and branches. Organizational Information is designed to provide the ability to tie responsible organizational units to program types, programs, and program activity, including projects and activities executed in the course of business and military operations.

Transactional Information is designed to capture transactional information (not already included in another SFIS component) to satisfy general ledger posting and financial reporting requirements, as required by OMB and the U.S. Treasury. Transactional Information includes data elements used to describe the nature of the business event transaction.

Trading Partner Information is designed to identify trading partners and to satisfy trading partner information exchange and intra-governmental elimination reporting requirements as defined by OMB and the U.S. Treasury.

Cost Accounting Information is designed to satisfy managerial cost accounting requirements as defined by OMB and the Federal Accounting Standards Advisory Board (FASAB)[3].

7. SFIS Use in Transaction Life Cycle

Each of the DoD Core Business Mission (CBM) Areas conducts a piece of the Department's overall business mission. Integrated business processes that support achieving the overall business mission are defined within the Business Enterprise Architecture (BEA). Appendix A provides detailed information on how SFIS relates to the current release of the BEA.

In addition the SFIS data elements have been registered in the DoD Metadata Registry for XML interchange. Reference:

http://diides.ncr.disa.mil/xmlreg/user/index.cfm

Financial transactions citing SFIS data elements are generated during operational business processes using source feeder systems. These financial transactions are the basis for general ledger postings and the general ledger is a basis for generating trial balances, financial statements, and other external financial reports. Further, these financial transactions also support other financial management related business processes such as billing, receivable and payable management, cash management and Treasury execution.

8. To Be – The Future

8.1. Refinement Process/Configuration Control Board

In any development project, proposed changes must be evaluated to determine their overall contribution to the project goals. Proposed changes must be evaluated to determine their impact upon the overall product being developed—do they improve the product? All proposed and approved changes must be controlled in their introduction and implementation.

Configuration management (CM) is the process of controlling and documenting change to a product. It is part of the overall change management approach. As the size of an effort increases, so does the necessity of implementing effective CM. It allows large teams to work together in a stable environment while still providing the

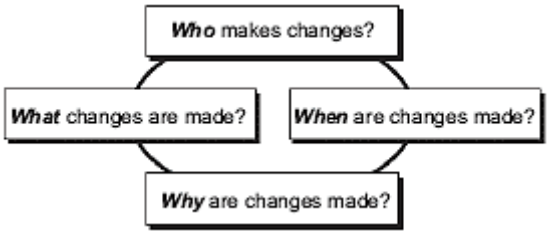
[3] "Managerial Cost Accounting Concepts and Standards for the federal Government," SFFAS Number 4, Federal Accounting Standards Advisory Board

flexibility required for creative work. CM in a complex development environment is an absolute necessity. CM has three major purposes:

1) Identify the configuration of the product at various points in time.
2) Systematically control changes to the configuration.
3) Maintain the integrity and traceability of the configuration throughout the product life cycle.

CM accomplishes these purposes by answering and recording the answers to the change questions: who, what, when, and why, shown in Figure 6. Being able to answer these questions is a sign of effective CM.

Figure 6. Configuration Management Questions



SFIS development is an extremely complex undertaking that is being supported by many contributors. Representatives from OUSD(C), OUSD (AT&L), and OUSD (P&R) are all contributing to the overall SFIS. Each group is responsible for the stewardship of multiple SFIS data elements.

SFIS Phase 1 represents the baseline version of SFIS. As is matures, SFIS will be maintained by a Configuration Control Board jointly staffed by OUSD(C), OUSD(AT&L), and OUSD(P&R) representatives. This process is critical for ensuring that SFIS continues to meet the enterprise needs of all stakeholders.

8.2. Performance Based Management

The Government Performance and Results Act of 1993 (GPRA) requires that federal agencies become results-oriented. Under the law, agencies are required to:

- Develop long-term strategic plans defining strategic goals of the enterprise as well as program goals and objectives to be accomplished to fulfill the Department's mission.

- Develop annual performance plans, with time-phased performance goals and objectives to be achieved to further the strategic and program goals. These must specify measurable performance goals for all active budget programs.
- Publish an annual performance report showing actual results compared to annual performance goals.
- Assess and improve performance through new and/or modified initiatives and informed decision-making.

The annual performance plan should show the expected progress toward meeting the long-term and annual goals of the strategic and performance plans, and both plans must describe the strategies and various resources needed to meet those goals. OMB requires Federal agencies to prepare and submit strategic plans, annual performance plans, performance budgets, and annual performance reports. Together, these required documents create a recurring cycle of planning, program execution, and reporting.

In August 2001, President Bush's Office of Management and Budget announced the President's Management Agenda (PMA). This agenda included five government-wide management reforms that the Administration has made a high priority: strategic management of human capital, competitive sourcing, improved financial performance, expanded electronic government, and budget and performance integration. As described by OMB, this agenda "is an aggressive strategy for improving the management of the federal government. It focuses on five areas of management weakness across the government where improvements and the most progress can be made." The PMA must always drive the performance plans and budgets that Federal agencies develop.

In March 2003, the Secretary of Defense selected the honorable Pete Aldridge, former Under Secretary of Defense for Acquisition, to examine how the DoD develops, resources, and provides joint capabilities. The resulting Joint Defense Capabilities Study, herein referred to as the Aldridge Study (final report dated December, 2003), outlined an enterprise capabilities based process for joint strategic planning, resourcing, execution and accountability.

Performance Based Management is a systematic approach to performance improvement through an ongoing process of establishing strategic performance objectives; measuring performance; collecting, analyzing, reviewing, and reporting performance data; and using that data to drive performance improvement. Because all work is planned and done in accordance with the strategic performance objectives, the end result is an accurate picture of individual, program, and organizational performance. With Performance Based Management, performance improvement becomes a joint responsibility between the organization and its stakeholders and customers.

The Performance Based Management conceptual framework for enterprise level, integrated, joint capabilities based planning, programming, and execution is consistent with the joint capabilities focus detailed in the Aldridge Study. Version 2 of SFIS will focus on defining and incorporating SFIS data elements and values to support enterprise-level Performance Based Management concepts.

9. Appendices

A. SFIS and the Business Enterprise Architecture (BEA)

B. Guidance

C. Policy

D. United States Standard General Ledger (USSGL)

E. Unique Identification (UID)

F. Enterprise Enabling Initiatives

G. Technical Implementation Guide

H. SFIS Life Cycle Example: Acquire a Tank

I. Acronyms

Standard Financial Information Structure (SFIS) Concept of Operations (CONOPS) Appendix A – SFIS and the Business Enterprise Architecture (BEA)

Version 2.3
September 7, 2005

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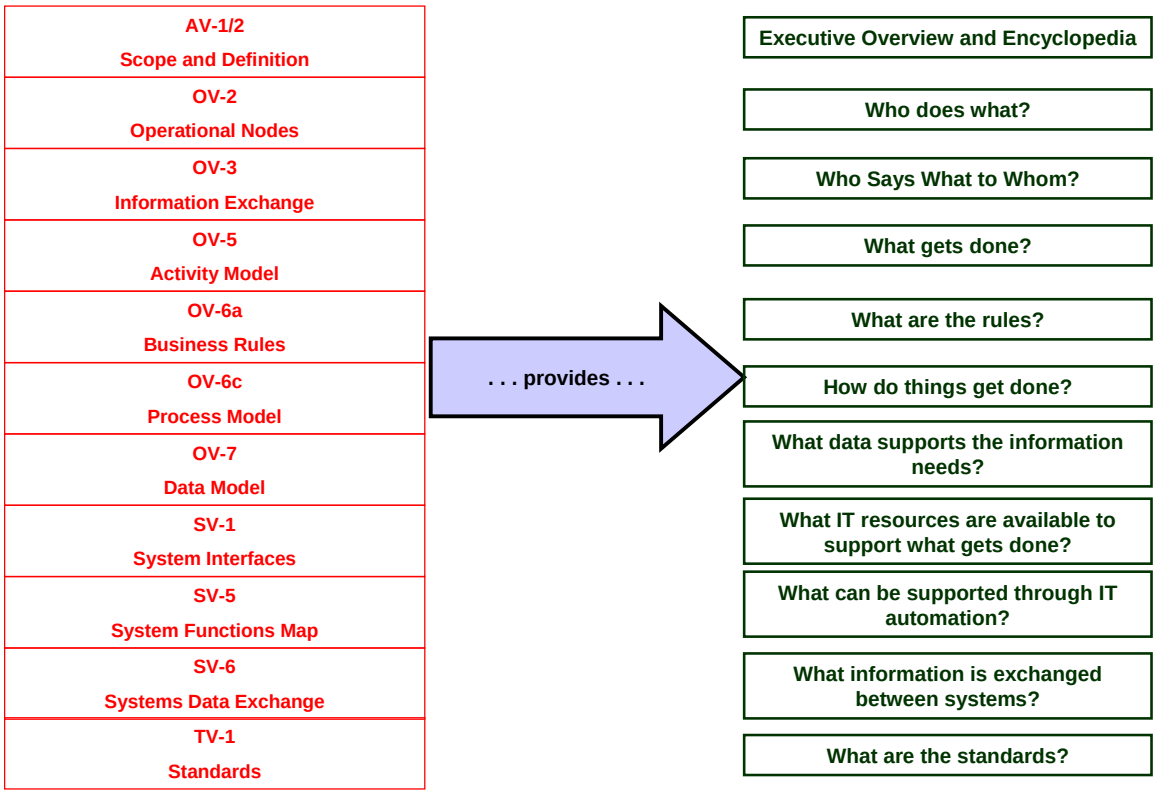
1. SFIS and the Business Enterprise Architecture (BEA)

Each of the DoD Core Business Mission Areas (CBMAs) conducts a piece of the Department's overall core business mission (CBM). Integrated business processes that support achieving the overall business mission are defined within the Business Enterprise Architecture (BEA). SFIS is integrated with the BEA to provide a specific guide for how and when SFIS data is created and used throughout each CBMA's business processes.

1.1. BEA Products

The BEA is broken down into various products that define the definitions, operations, information exchanges, activities, business rules, processes, data, system interfaces, system functions, data exchanges and standards of the target environment. Once BEA 3.0 is approved it will be published on at the following link: http://www.defenselink.mil/bmmp/arch_home.html. Figure A1 describes the usage each of the BEA products.

Figure A1. BEA Product Definitions

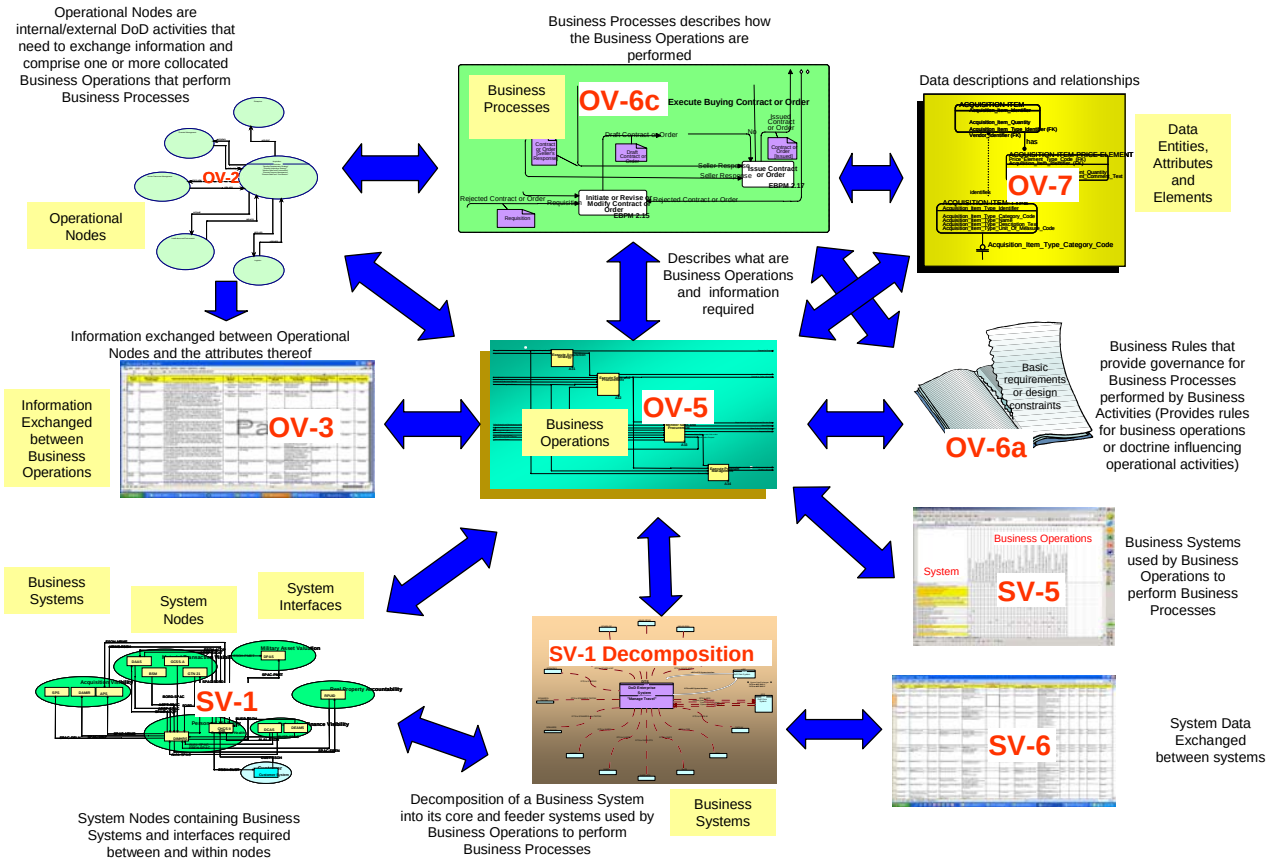


The financial information that supports each business process is included within each Operational Event Trace Description (Operational View 6C), also known as a process model, as a data object that includes data elements. The data elements

are referenced to data entities and attributes within a logical data model (Operational View 7).

The SFIS data elements are depicted within the BEA OV-7 and are referenced along with supporting operational business rules (Operational View 6a) within each OV-6C. Figure A2 depicts how the BEA products tie definitions, operations, information exchanges, activities, business rules, processes, data, system interfaces, system functions, data exchanges and standards together to provide the department with the transformation tools necessary to standardize the enterprise.

Figure A2. BEA Product Relationships

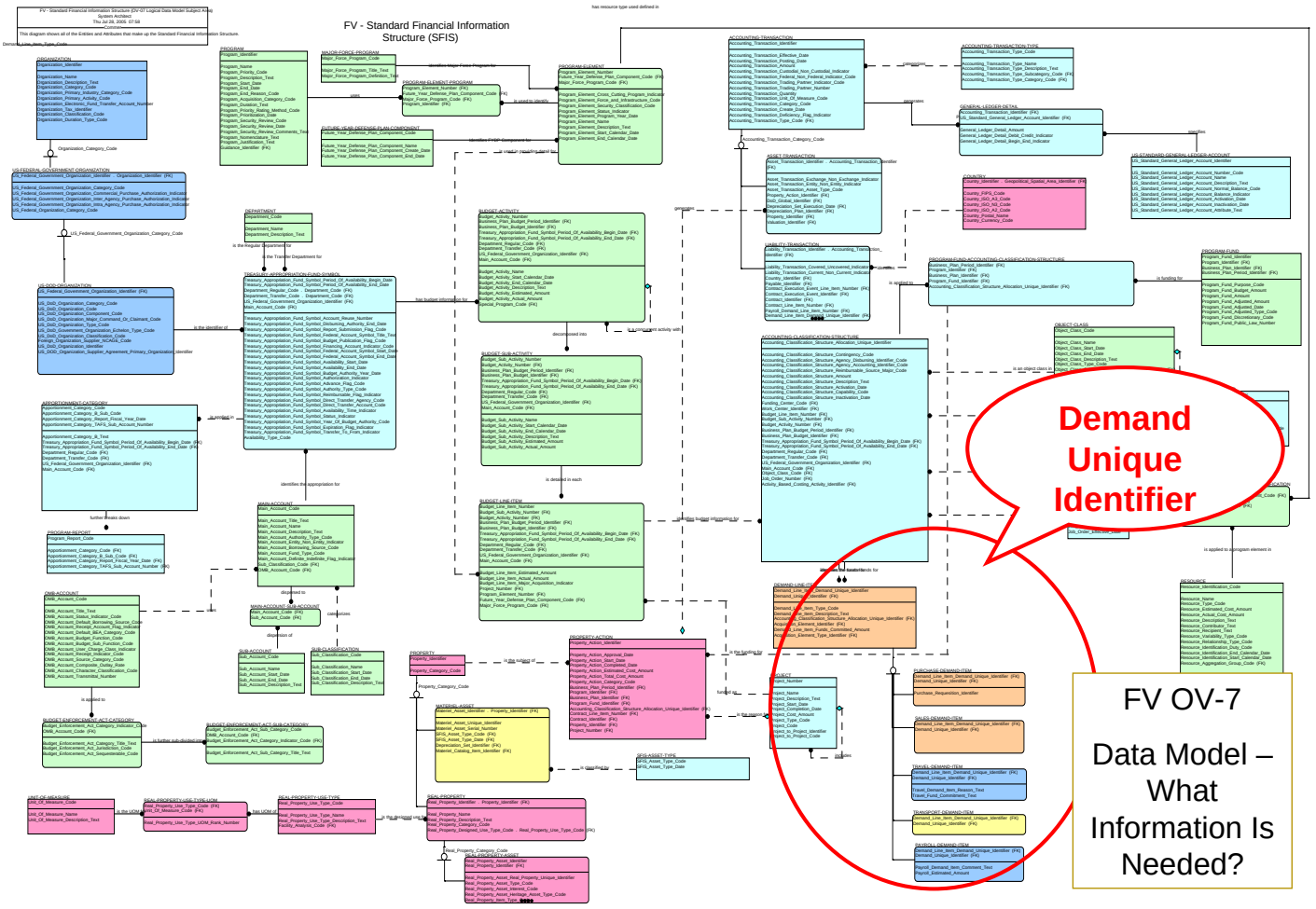


1.2. SFIS View of the Logical Data Model

The overall BEA logical data model includes over 1,000 data entities. The data model is broken down into various views that assist users in extracting those elements needed for a given purpose. Figure A3 depicts the SFIS view of the logical data model. This view can assist users with determining how SFIS data elements are used across the CBMAs. A particular SFIS element may be represented as an entity, attribute or an element. Several entities may also make

up a particular SFIS element, for example, the Demand Unique Identifier is represented by several entities as depicted in figure A3.

Figure A3. SFIS View of the Logical Data Model



Financial transactions citing SFIS data elements are generated during operational business processes using source feeder systems. These financial transactions are the basis for general ledger postings and the general ledger is a basis for generating trial balances, financial statements, and other external financial reports. Further, these financial transactions also support other financial management related business processes such as billing, receivable and payable management, cash management and Treasury execution.

2. BEA Examples

2.1. Funding

As budgets are approved by Congress and funding is made available for use to the Department, funds must be distributed from the Office of the Secretary of Defense to DoD Components.

2.2. Budget Authority

As funds are appropriated and apportioned to the Department, accounting classification information must be recorded that supports funds control and external financial reporting processes. This accounting classification information is represented by an AUID. Appropriations and apportionments must be recorded as general ledger transactions.

2.3. Funds Distribution

As funds are distributed vertically and horizontally within the Department, the OUID associated with the fund account, represented by an AUID, is updated. The combination of the AUID and OUID represents the accounting classification. Each allotment must be recorded as a general ledger transaction.

2.4. Estimating/Sourcing

Budgeted funds are associated with specific appropriations and budget programs that restrict how those funds can be used. Further, organizations typically develop spend plans that cover how funds will be used to accomplish mission objectives and goals. As organizations define specific uses for funds, specific funds control procedures must be followed to ensure that (1) available funds are used in accordance with the organization's plan, and (2) available funds are not over-expended.

2.5. Commitment

As a specific use for budgeted funds is identified, an administrative hold is put on those funds in the form of a commitment. In the case of procuring goods or services, the commitment could be triggered by an approved purchase requisition. In the case of payroll and travel, the commitment could be triggered by an estimate of funding necessary to cover expenditures over a specific period of time. Each individual AUID/OUID combination that is cited at time of commitment is referenced by a Demand Unique Identifier (DUID). In all cases, the commitment of funds must be recorded as a general ledger transaction.

2.6. Obligation

An obligation represents the amount of orders placed, contracts awarded, or services received, which will require outlays or expenditures during the same or future periods. In the case of a procurement action, an obligation is triggered by a contract award. In the case of payroll, an obligation is triggered by a more refined estimate of an amount to be paid. In the case of travel, an obligation is triggered by a specific travel order that has been certified. In all cases, the accounting classification is referenced on all obligating documents using the DUID. Also, in all cases, the obligation of funds must be recorded as a general ledger transaction.

2.7. Accrual/Entitlement/Payment

As goods or services are provided to satisfy contractual agreements, as employees provide service to the Department and timekeeping records are updated, or as employee travel expense reports are submitted, the Department must:

- Recognize an accrued liability,
- Determine specific amounts that should be paid, and
- Disburse funds to liquidate the acknowledged accrued liability.

2.8. Accrued Liability

As goods or services are provided to satisfy contractual agreements, as employees provide service to the Department and timekeeping records are updated, or as employee travel expense reports are submitted the Department must recognize an accrued liability general ledger transaction. Any document triggering an accrued liability must reference the DUID associated with the previous commitment and obligation transactions. This accrued liability represents a debt that must be paid.

2.9. Entitlement/Payment

The entitlement process includes a certification of whether a valid purpose and budgeted funding exists to support liquidation of an accrued liability through expenditure. Further, based on the obligation document and any supporting documentation such as acceptance evidence and certified invoices, entitlement serves as a means to calculate exact amounts to be paid, factoring in such items as discounts offered, withholds, invoice adjustments, or offsets. Any document used to execute the entitlement process must reference a DUID associated with previous commitment, obligation, and accrued liability transactions. The entitlement does not have an effect on the general ledger unless it triggers an offset which would adjust accounts payable and accounts receivable account balances related to a specific payee. The entitled amount represents the dollar amount that is communicated to an Agency Disbursing Organization for payment using a Ready to Pay File. The Ready to Pay File must reference the DUID(s) associated with previous commitment, obligation, and accrued

liability transactions. Payments are made using various means, including but not limited to checks, electronic funds transfer, or other intra-governmental mechanisms. The disbursement must be recorded as a general ledger transaction.

Standard Financial Information Structure (SFIS)
Concept of Operations (CONOPS)
Appendix B – Authoritative Guidance

Version 2.3
September 7, 2005

Appendix B – Authoritative Guidance

The majority of the Phase I SFIS data elements are mandated by existing external requirements (Treasury and OMB), including those listed below. These are not new requirements.

- **National Defense Authorization Act (NDAA)**

  - Requires an information infrastructure which, at a minimum, integrates budget, accounting, program information, systems and performance

- **Office of Management and Budget (OMB) Circular A-127**

  - Requires agencies' financial management systems to reflect an agency-wide financial information classification structure that is consistent with the U.S. Government Standard General Ledger (USSGL)

- **Government Performance and Results Act (GPRA)**

  - Requires annual performance reporting that links performance planned to performance achieved

- **OMB, Office of Federal Financial Management (OFFM)**

  - Within each department or agency, the accounting classification elements and definitions must be standardized to ensure uniform and efficient accounting treatment, classification, and reporting.

Standard Financial Information Structure (SFIS)
Concept of Operations (CONOPS)
Appendix C – Policy

Version 2.3
September 7, 2005

UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

COMPTROLLER

AUG 4 2005

MEMORANDUM FOR: SEE DISTRIBUTION

SUBJECT: Standard Financial Information Structure (SFIS) Implementation Policy

This memorandum establishes policy directing implementation of the Standard Financial Information Structure (SFIS). The SFIS is a comprehensive data structure that supports requirements for budgeting, financial accounting, cost/performance, and external reporting across the DoD enterprise. Current SFIS data elements are focused on information needed to support the generation of the DoD financial statements. SFIS is a key initiative that supports DoD Business Enterprise Priorities (BEP).

The SFIS is a requirement for all systems supporting financial transactions as it provides an enterprise-wide standard for categorizing financial information along several dimensions to support financial management and reporting functions. The SFIS enables decision makers to efficiently compare similar programs and activities across DoD and provides the level of detail they require for information retrieval and auditability.

This policy requires systems containing financial information to provide the ability to capture and transmit the SFIS data or demonstrate a cross-walking capability to the SFIS format. This ability must be demonstrated as part of a certification process. Three SFIS implementation approaches and associated timelines are defined in Attachment A.

This memorandum is effective for planning and coordination upon receipt. SFIS and BEP information is at http://www.dod.mil/comptroller/bmmp/pages/index.html. If you have any questions, please contact Ms. Christine Wenrich or Mr. Raymond Bombac by e-mail at (Christine.Wenrich@osd.mil or Raymond.Bombac@osd.mil) or by telephone at 703-602-6988.

Tina W. Jonas

Attachment:
As stated

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DIRECTOR, TRANSFORMATION SUPPORT OFFICE
DIRECTOR, DEFENSE SYSTEMS
DIRECTOR, NETWORKS AND INFORMATION INTEGRATION
DIRECTORS OF THE DOD FIELD ACTIVITIES

Attachment A.

The three SFIS implementation approaches are:

1) The Legacy Accounting System approach will utilize a centralized SFIS cross walk capability which is being developed as part of the Business Enterprise Information Services (BEIS). This approach focuses primarily on legacy accounting systems in use throughout DoD today, but also encompasses cash and funding systems whose information is required to facilitate calculation of undistributed amounts within BEIS. These systems will be required to submit detail level accounting transactions to BEIS for conversion to SFIS equivalent data elements and subsequent posting to a USSGL compliant DoD corporate general ledger.

   This portion of the SFIS implementation initiative will commence in July 2005, with a scheduled completion date of January 2007.

2) The Business Feeder System approach will require incorporation of SFIS elements within business systems which source create business transactions within DoD. This approach applies to systems which create transactions such as travel orders, contracts, contract modifications and certain types of invoices. This approach may also encompass certain entitlement and disbursing systems in use throughout the department today which receive source transaction data from the previously mentioned feeder systems, perform entitlement matching functionality and generate associated payments.

   Certification of this approach will be varied. Systems in a development cycle, must submit a plan for SFIS compliance by September 30, 2005. Systems in sustainment must submit compliance mappings by August 31, 2005. Major Acquisition Information Systems (MAIS) systems must incorporate SFIS requirements in their Test and Evaluation Master Plan (TEMP) and complete successful testing prior to approval of Full Operational Capability (FOC).

3) The Target Accounting System approach encompasses emerging environments, including new Enterprise Resource Planning (ERP) systems. These systems are Federal Financial Management Improvement Act (FFMIA) compliant and configured to post transactions to an internal USSGL compliant general ledger.

   This approach requires certification of the ability to receive SFIS data as part of source transactions and derive the appropriate budgetary and/or proprietary general ledger entries in accordance with the USSGL transaction library. The USSGL transaction library will be included in their testing documentation (i.e., TEMP) and successfully tested prior to Milestone C. In those cases where the system has entered Limited Deployment, successful testing will be completed prior to approval for FOC.

Phase 1 SFIS Elements

Appropriation Account Information	Transactional Information	Trading Partner Information
		Budget Program Information
		Cost Accounting Information
	Organizational Information	
	Organization Unique Identifier	
	Agency Disbursing Identifier	
	Agency Accounting Identifier	

Standard Financial Information Structure (SFIS) Concept of Operations (CONOPS) Appendix D – United States Government Standard General Ledger (USSGL)

Version 2.3
September 7, 2005

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1. USSGL As It Relates To SFIS

Many operational business processes within the BEA have general ledger impacts. For example, once a contract is awarded an obligation transaction must be recorded in the general ledger. In order to determine the proper general ledger posting resulting from an operational business process it is critical that specific data elements are included on the resulting financial transaction. SFIS includes these data elements and the BEA depicts the usage of these data elements on financial transactions resulting from all relevant operational business processes.

To meet external financial reporting requirements, the Department must capture financial data at a level below the U.S. Treasury defined four digit USSGL account. The U.S. Treasury has defined the necessary USSGL data elements as part of its overall USSGL guidance. These USSGL data elements support generation of the Department's inputs to the U.S. Treasury's Federal Agencies Centralized Trial Balance System (FACTS) for FACTS I and FACTS II "trial-balance" reporting. SFIS includes these USSGL data elements.

In addition to those SFIS data elements previously identified as part of the Standard Accounting Classification, the following data elements are specifically needed to post operational business transactions to the general ledger or provide more detailed support for general ledger balances as financial reports are generated:

Figure D1. SFIS USSGL Data Elements

Transaction Type	Allocation Transfer
Apportionment Category	Asset Type
Fund Type	Federal/Non Federal Indicator
Authorization Type	Custodial/ Non Custodial
Advance Flag	Transfer To/From
TAFS Status	Direct Transfer Agency
Year of Budget Authority	Direct Transfer Account
Receipt Indicator	Foreign Currency Code
Borrowing Source	Exchange/ Non Exchange

All business systems that execute operational business processes that result in general ledger postings or updates must utilize these USSGL data elements for proper general ledger posting.

The remainder of this appendix contains more detailed information on the DoD USSGL Transaction Library.

2. USSGL Transaction Library for DoD

The Federal Government recognizes the importance of having high quality financial systems to support improvement of Government operations and to provide financial and related information to program and financial managers. The Chief Financial Officers (CFO) Act of 1990 requires the production of audited financial statements. The Federal Financial Management Improvement Act (FFMIA) of 1996, and Office of Management and Budget (OMB) Circular Number A-127, Financial Management Systems, mandate improved financial management and require enhanced financial systems to support generating auditable financial statements. The Treasury Financial Manual (TFM) USSGL Supplement provides USSGL accounts, attributes, and policy for Federal agencies.

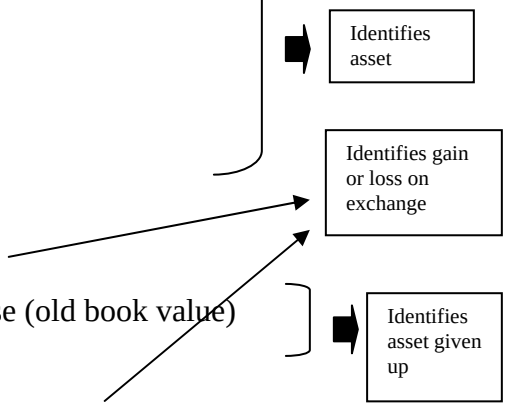
The CFO Act requires that financial management systems provide complete, reliable, consistent, and timely information to support the generation of auditable financial statements and be responsive to the financial information needs of agency management. FFMIA requires that each agency implement and maintain financial management systems that comply substantially with Federal financial management system requirements, applicable Federal accounting standards, and the USSGL at the transaction level. OMB Circular A-127 specifically states that implementation of the USSGL at the transaction level means:

> "…the financial systems will process transactions following the definitions and defined uses of the general ledger accounts…"

The USSGL provides a uniform chart of accounts and technical guidance to be used in standardizing Federal agency accounting. The chart of accounts provides the basic structure for the U.S. Government Standard General Ledger (USSGL). It incorporates budgetary, proprietary, and memorandum accounts. It is important to note that central agency reporting requires a lower level of detail than the 4-digit USSGL accounts provide, and the USSGL provides attribute definitions and allowable values that represent this lower level of detail. Agencies may also supplement their application of the USSGL to meet agency-specific information requirements.

By intent, the USSGL provides generalized account postings that are not decomposed to a level to match specific business events. For example, to record inventory or operating materials and supplies acquired through exchange of non-monetary assets, the USSGL provides the following generalized account posting:

Debit 1511 Operating Materials and Supplies Held for Use (new fair market value)
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Use
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use (old book value)
Credit 1521 Inventory Purchased for Resale
Credit 7110 Gains on Disposition of Assets - Other



In the example, any one of a number of general ledger accounts might be updated to reflect the specific type of asset being received or given up. Further, depending on the valuation of the assets involved, the transaction could result in either a gain or a loss.

The Transaction library will provide the ability to identify the appropriate transaction to post for any DoD business event. This will be accomplished by 'linking' the USSGL transaction library to BEA business process and events, and using rules, delineators, and SFIS data elements. As figure 1 on the next page shows, EBPM processes drive or create postable business. These business events will be linked through the architecture to specific predefined combinations of SFIS data elements and BEA business rules that represent Transaction Library delineator values. These delineators in-turn identify (point to) the specific USSGL transaction that needs to be posted to record each specific business event.

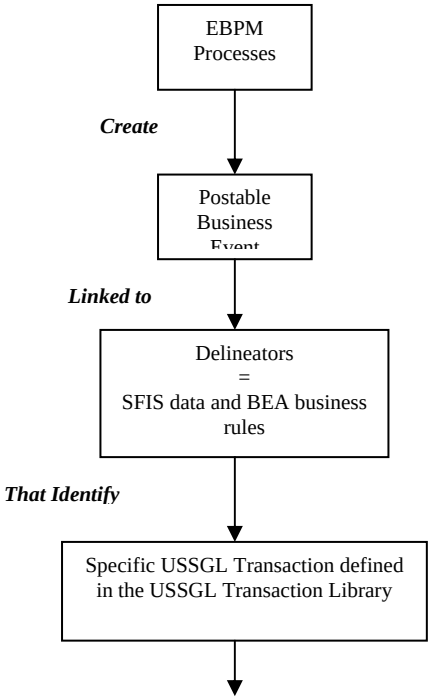


Figure 3: BEA USSGL Linkage

However, as the example above illustrates, the Treasury USSGL does not define transaction sets down to the level of detail represented by an individual business event. Therefore, , FMD has developed a Transaction Library that decomposes the USSGL entries to an appropriate level for use in DoD systems. This is discussed in the next section.FMD is developing a sufficiently detailed Transaction Library

as part of its extension of the BEA to be used in DoD's accounting systems. This library, combined with the EBPM and the SFIS, provides a framework both for updating existing DoD business systems, as well as, deploying new systems, using standard USSGL accounts, data elements, posting logic, and rules.

The DoD EBPM represents the processes used to record and disseminate financial data and information. The SFIS provides financial data elements necessary to support budgeting, accounting, cost/performance management, and external reporting. The SFIS is based upon externally mandated requirements defined by the Department of the Treasury, OMB, FASAB, and the JFMIP, and includes data attributes defined within the USSGL.

2.1. USSGL Transaction Codes

To compile the Transaction Library, generalized postings defined within the USSGL were decomposed into appropriate pairings of debits and credits of budgetary, proprietary, and memorandum accounts. The generalized postings in the USSGL are grouped under the following categories:

TRANSACTION CODE

Range	Description
A 100-300	Funding Sources
B 100-400	Disbursements and Payables
C 100-300	Collections and Receivables
D 100-800	Adjustments/Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections
E 100-200	Memorandum Entries
F 100-200	Yearend Pre-Closing and Closing Entries

Transaction codes in the USSGL are assigned by the Department of the Treasury to uniquely identify each of the over 400 generalized transactions found in that publication. The codes consist of an alphabetic character followed by three numeric characters that conform to the categories listed above. These codes are identified in this ConOps, and other Transaction Library documentation, as USSGL Transaction Codes. The generalized transactions referred to by the USSGL contain a series of debits and credits to applicable budgetary, proprietary, or memorandum accounts. The transactions also include a description, comments, origins, and the potentially affected USSGL accounts.

The content of USSGL Transaction A110, taken from the USSGL is shown below as an example.

A110 To record in the gaining fund reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund.

Comment: See USSGL TC-A112 for expired losing fund; see USSGL TC-A106 for unexpired losing fund.

Transaction Origin: USSGL implementation guidance; transactions for SF 133 reappropriation of funds

Budgetary Entry
Debit 4150 Reappropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

2.2. DoD Transaction Codes

FMD has decomposed the USSGL generalized transactions to the more detailed specific transactions that would result from specific business events. Each decomposed transaction is assigned a DoD Transaction Code, which consists of the USSGL generalized transaction code value plus a three-digit sequential number. As an additional part of the decomposition, the specific delineating data elements necessary to identify a DoD Transaction were also documented.

When decomposing USSGL transaction A110, for example, there is more than one combination of accounts that may be used to record a transaction of this type. The budgetary entry always has a debit to account 4150, but the matching credit may be to either account 4450 or 4620, depending on whether the budget authority in question is subject to apportionment by OMB. The result of the decomposition process is reflected in the table below, which identifies only two DoD Transaction Codes, as the proprietary entry is the same in either case.

USSG Trans Code	**DoD Trans Code**	**Budgetary Debit**	**Budgetary Credit**	**Proprietary Debit**	**Proprietary Credit**
A110	A110-001	4150	4450	1010	3101
A110	A110-002	4150	4620	1010	3101

If a USSGL Transaction has only one possible set of accounts, the DoD Transaction Code includes the USSGL Transaction Code and the number "001", e.g., A105-001.
There are also many USSGL Transactions that have multiple debit and credit accounts in either the budgetary or proprietary entries, or both. At first glance, it might seem to be a simple mechanical exercise to determine the DoD Transaction combinations of such a transaction. However, not every debit account will necessarily match every listed credit account, and in some cases, there may be multiple credits for one debit account or vice versa. That is why the decomposition requires a logical approach, which not only examines the possible debit and credit account combinations, but also the plausibility of the combinations.

USSGL Transaction C312, for example, is published in the USSGL as follows:

C312 To record the receipt of cash from the sale or disposition of personal property collected for replacement property.

Comment: Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years.
*See USSGL implementation guidance "Disposition of Personal Property", which can be acquired on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8,9.

Transaction Origin: USSGL TC-5080

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1310 Accounts Receivable
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1750 Equipment
Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1890 Other General Property, Plant, and Equipment
Credit 7110 Gains on Disposition of Assets Other

From this example we can see that there would not likely be a DoD Transaction that would have a proprietary entry of "Debit 1839 Accumulated Amortization on Internal Use Software" and "Credit 1820 Leasehold Improvements" as this would not be a plausible situation. There would, however, be DoD Transactions created with Debit 1839, and Credit 1830 Internal-Use Software or 1832 Internal-Use Software in Development.

2.3. Delineating Data Elements

In order for an automated system to be able to record the appropriate general ledger effects for a given transaction, specific transaction attributes must be available to "point" to the correct USSGL accounts for that transaction. Compilation of the Transaction Library included the identification of these Delineating Data Elements. To the extent applicable, SFIS data elements were used as Delineating Data Elements as the values for the SFIS data elements are already captured with business events. Delineating Data Elements that could not be identified with SFIS data elements were described using business rules.

Delineating Data Elements are named the same as their corresponding SFIS data elements. Those Delineating Data Elements that were not associated with SFIS data elements were named DTXX where XX represents a sequential two digit number. Most DoD Transactions require multiple Delineating Data Elements in order to be able to "point" to the appropriate USSGL accounts.

In the example above, for USSGL Transaction C312, the type of asset sold, or otherwise disposed of, will determine which proprietary accounts should be used. In this case, this information could be found in the SFIS data element CA11, "Asset Type".

Standard Financial Information Structure (SFIS)
Concept of Operations (CONOPS)
Appendix E – Unique Identification (UID)

Version 2.3
September 7, 2005

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1. Unique Identification

The policies, standards, regulations, guidance and directives regarding the governance of UID can be found at the following link:

http://www.acq.osd.mil/dpap/UID/GoverningDocuments.htm

This appendix describes the process of using the UIDs to support SFIS.

2. Using UIDs to Support SFIS

Unique Identification supports acquisition business transformation, integration with other functional organizations and industry. UID is the path to knowledge enablement. Using the SFIS in conjunction with the various Unique Identifiers (UIDs) provides each mission area an ability to view data from its own perspective by linking data keys through process improvements. This process avoids the need to tie business practices or track data associated with other process partners through any single system. Unique identifiers that are addressed in this CONOPS include Allocation Unique Identifier (AUID), Demand Unique Identifier (DUID), Item Unique Identifier (IUID), Real Property Unique Identifier (RPUID), United States Standard General Ledger (USSGL) account, Acquisition Program Unique Identifier (APUID) which is defined as Major Acquisition (MA) for Phase 1 of SFIS, Contract Number/Contract Line Item Number (K#/CLIN), Electronic Data Interchange Personnel Identifier (EDIPI) and Organization Unique Identifier (OUID). Each mission area becomes the authoritative source for its data and all other partners can capture that data as necessary from that authoritative source.

Adopting the unique identification standards will provide the business mission areas the capability to query based on the unique identifier appropriate for their process. Although not all of the data is resident in a single database, primary keys and links will facilitate cross-functional queries. For example, contract administration is based on primary contract data such as contract number, line item and sub-line item without regard to the line of accounting, because the linkages between the contract data and the accounting data is resident within the pedigree of the UID registries. AUID becomes the primary budgeting data key without regard to the contract number and line item number. A depiction of the association of the various views is included in figure E1.

Figure E1. Data View Dimensions

Common language provides ability to review data from each stake holder's perspective

3. Allocation Unique Identifier (AUID)

The Allocation Unique Identifier (AUID) is a data element that represents a fund authorization at the Treasury Appropriation Fund Symbol, Budget Activity, Budget Sub-Activity, Budget Line Item level. The AUID relates a cycle of financial business events from Appropriation and Apportionment, through Allocation and Allotment. This AUID relationship facilitates tracking of distribution, execution, and funds control through the general ledger transaction process. BEIS or the target accounting system assigns the AUID at the time of an initial allocation of funding. AUID replaces the pre-existing Document Reference Number SFIS data element.

This fund account is used for purposes of accomplishing funds control and is represented by an Allocation Unique Identifier (AUID). As funds are distributed within the Department either vertically or horizontally, the organization controlling the ability to execute those funds is reflected by the Organization Unique Identifier (OUID). Essentially, each vertical or horizontal distribution of funds equates to an update of the OUID. The combination of the AUID and the OUID represents the Standard Accounting Classification. The Standard Accounting Classification must be referenced by every transaction generated during the execution of the budget through procurement, payroll

processing, or any other spending processes. Further, SFIS data elements referenced through the AUID (including appropriation, budgetary, and organizational information beyond the scope of the Standard Accounting Classification) must be used to support funds control where applicable.

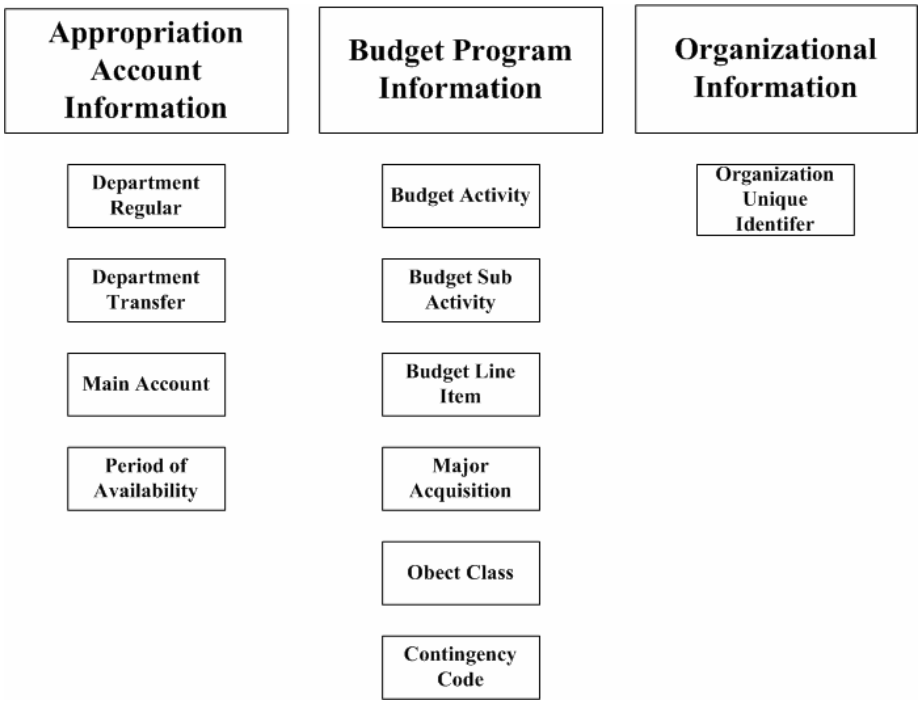
3.1. Accounting Classification

The Department's standard accounting classification is a subset of the overall SFIS. The accounting classification is used to identify the appropriation main account, budget program (including object classification), and organization being charged for a particular business transaction. The accounting classification is represented by a subset of information from the following SFIS components:

- **Appropriation Account Information – "what resources are used"**
- **Budget Program Information – "why the resources are used"**
- **Organizational Information – "who is using the resources"**

Figure E2, "Standard Accounting Classification", includes the specific SFIS data elements that comprise the standard accounting classification.

Figure E2. Standard Accounting Classification



This fund account is used for purposes of accomplishing funds control and is represented by an Allocation Unique Identifier (AUID). As funds are distributed within the Department either vertically or horizontally, the organization controlling the ability to execute those funds is reflected by the Organization Unique Identifier (OUID). Essentially, each vertical or horizontal distribution of funds equates to an update of the OUID. The combination of the AUID and the OUID represents the Standard Accounting Classification. The Standard Accounting Classification must be referenced by every transaction generated during the execution of the budget through procurement, payroll processing, or any other spending processes. Further, SFIS data elements referenced through the AUID (including appropriation, budgetary, and organizational information beyond the scope of the Standard Accounting Classification) must be used to support funds control where applicable.

3.2. AUID Construct

Example Data Taxonomy

Department Regular

Main Account

Period of Availability

Apportionment Category

Example General Ledger Transaction Taxonomy

Recording of Initial Appropriation Enactment

Recording of Apportionment, Reapportionment, Other Adjustments

Recording Allocations and Allotments

3.3. AUID Business Rules

The business rules associated with the AUID are as follows:

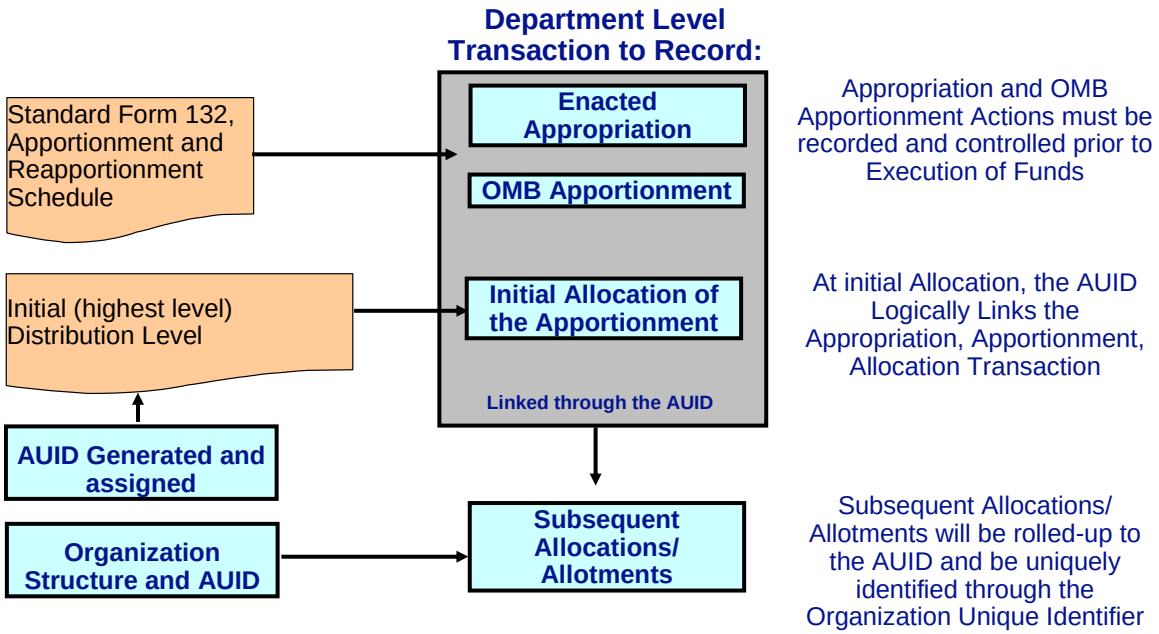
a)	Creation and Revision of policy regarding the assignment, use, and configuration of AUIDs will be approved by the Office of the Under-Secretary of Defense (Comptroller); Deputy Comptroller (Program/Budget).
b)	A Program Funding Document may have one or many related AUIDs.
c)	One AUID will associate funding authorization actions aggregated to TAFS (Dept Regular, Main Account, Period of Availability) and the Budget Activity (BA), Budget Sub Activity (BSA), and Budget Line Item (BLI) level.
d)	The AUID will relate back to any higher-level aggregation point in the distribution process. For instance the AUID will identify the Program Funding Document Line item, which infers the Program Funding Documents, which aggregates to an apportionment transaction, which in turn aggregates to an appropriation transaction.

e) The AUID can associate to multiple FAD/PFD actions.
f) Subsequent UIDs will be associated with precedent UIDs.
g) An AUID will be established with the initial funding authorization for a fiscal (source) period and will be maintained until available funding has been canceled.
h) Reference to specific funding ceilings, restrictions, qualifications, limitations, and conditions does not require tracking to the specific FAD/PFD level.

3.4. AUID and the USSGL

The AUID will provide a unique identifier for each high-level funding source (please refer to figure E3, below). The AUID will 'link' department-level general ledger transactions that record the appropriation, apportionment and initial allocation of each funding source. The initial distribution of an appropriated or apportioned part of a funding source, usually from a department level to some lower level of the organization, will trigger the assignment of the AUID. All subsequent allocations/allotments from the same funding source will reference the original assigned AUID. The AUID will provide the consistent link to one funding source, and the Organization Unique Identifier will provide the identification of all of the elements of the organization that have received, issued, or executed from that each funding source.

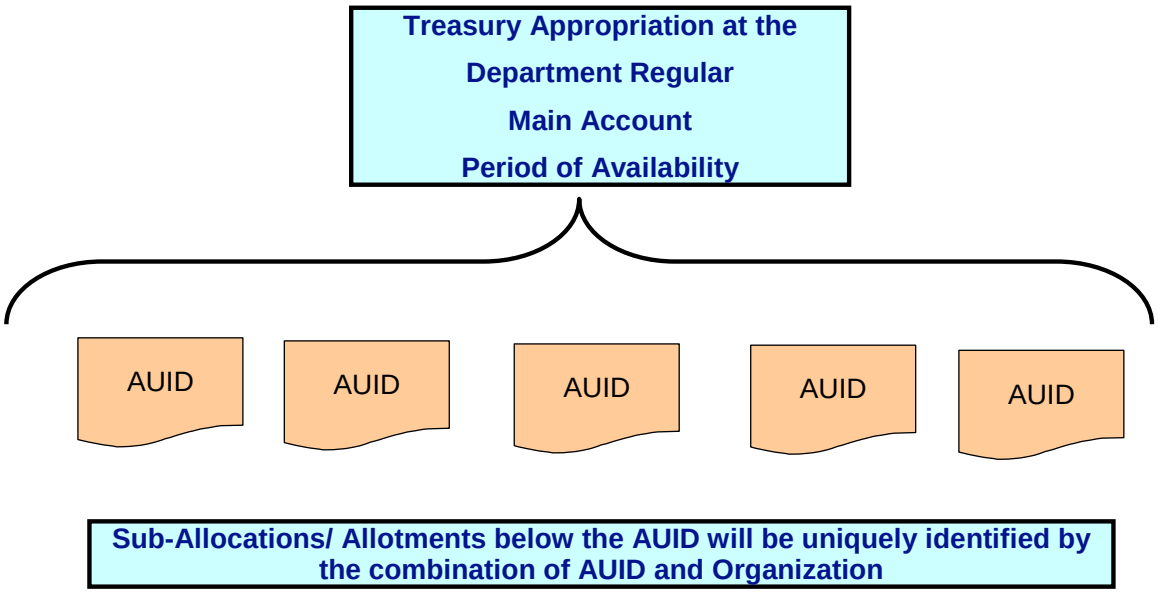
Figure E3. AUID Will Link General Ledger Funding Transactions



3.5. AUID Roll Up

The AUID will represent a reference point for aggregating information to the Treasury Appropriation Level (please refer to figure E4, below). The BEIS or target accounting system will assign individual AUIDs by budget activity, budget sub-activity, line item and roll-up to one high-level fund source – at the Department Regular, Main Account, and Period of Availability level.

Figure E4. Through the AUID, Allocations and Allotments Will 'Roll-Up' at the Treasury Appropriation Fund Symbol Level



3.6. AUID Data Elements

The AUID will reference, or 'point to' the following SFIS data elements:

Appropriation Data Elements

- Department Regular
- Department Transfer
- Main Account
- Sub-Account
- Apportionment Category
- Receipt Indicator
- Sub-Classification
- Period of Availability
- Reimbursable Flag

- Fund Type
- Advance Flag
- Authority Type
- Availability Time
- Borrowing Source
- Definite/Indefinite Flag
- Public Law Number
- Program Report Code
- TAFS Status
- Year of Budget Authority
- Direct Transfer Agency
- Direct Transfer Account
- Transfer To From
- Deficiency Flag
- Availability Type
- Expiration Flag
- Financing Account Indicator

Budget Data

- Budget Function/Sub-Function
- Budget Activity
- Budget Sub-Activity
- Budget Line Item
- Contingency Code
- Organization UID (OUID) (component allocation)

Funding Authorization Data

- Organization UID (sub-component allocation)
- Funding Authorization Doc #

4. Organization Unique Identifier (OUID)

The creation of an Organization Unique Identifier (OUID), a unique, simple and non-intelligent (containing no embedded information or smart codes) identifier will support standardized unique identification of organizations as required by the Department of Defense. This identifier will be used to identify all organizations within the DOD and non-DOD organizations to include, but not limited to, U.S. and foreign federal, civil and commercial entities. This identifier must be visible and usable in reporting. It will be used to identify organizations in the same way that Item Unique Identifier (IUID), Real Property Unique Identifier (RPUID) and Site Unique Identification (SUID) are used to identify items, real property and sites, respectively.

Within the scope of SFIS, the OUID is defined as the means by which each DoD organization is uniquely identified. Each Organization Unique Identifier represents an organization within the overall DoD organization structure. The DoD organization structure represents the relationships between DoD organizations that share a common command and control structure. The relational properties represented by the DoD organization structure are relevant to the Organization Unique Identifier as well.

OUSD(P&R) will develop an OUID and a Registry to assign OUIDs to all DoD and non-DoD organizations that are required to be uniquely identified to ensure execution of their assigned missions and associated tasks. The OUID will be a unique, simple and non-intelligent identifier that is visible to the user. The registry will allow for aliases to be entered. The aliases should be for names and identifiers. The identifier aliases may be created by a source different from the authorized user (e.g., owner) of the organization information. Examples of alias identifiers include but are not limited to Unit Identification Code (UIC), Reporting Unit Code (RUC), Personnel Accounting Symbol (PAS), Department of Defense Address Activity Code (DODAAC) or Treasury Department Codes.

This will provide for the mapping of different identifiers to a single standardized OUID. This mapping allows for the use of OUIDs in reporting through a set of look up tables. This mapping can also be used to migrate systems to use the new set of identifiers. The OUID may be used to either replace a current identifier associated with an organization or to map current identifiers required to be maintained to support Department of Defense operations to a single, standardized identifier.

In the interim of the implementation of OUID and OUID registry, each organization will be identified using an alias. Each system owner will provide the information relative to their alias in their SFIS implementation plan for inclusion in the SFIS requirements. The OUID replaces the pre-existing Defense Level Organization, Major Command Level Organization and the Field Level Organization SFIS data elements. The OUID can represent an infinite number of organizational levels.

4.1. OUID Business Rules

The business rules associated with the OUID are as follows:

a)	When Organization Unique Identifier is associated with any element, to include Organization Unique Identifier, then the relationship must be available throughout the accounting lifecycle.
b)	When an association changes (associated/disassociated) between Organization Unique Identifier and any other element, to include OUID, then the relationship between those elements must be include the change date(s).
c)	When an Organization Unique Identifier is created, then it must be associated to one Organization.
d)	When an Organization is created, then it must have at least one Organization Unique Identifier associated.

e)	When an Organization has a subordinate Organization, then the subordinate Organization(s) accounting information must be associated to the "parent" Organization.
f)	When financial information is received by the financial data repository or system, then at least one Organization Unique Identifier must be associated with that information.
g)	When a Demand Unique Identifier is created, at least one Organization Unique Identifier(s) must be associated.
h)	When an Organization Unique Identifier equivalent (e.g. DoDAAC) is used, then the equivalent should be used to determine the Organization Unique Identifier.
i)	When an Organization is created, then at least one Agency Disbursing Identifier must be associated.
j)	When an Agency Disbursing Identifier is associated with any other element, the association must be available throughout accounting lifecycle.
k)	When an Organization is created, then at least one Agency Accounting Identifier must be associated.
l)	When an Agency Accounting Identifier is associated with any other element, the association must be available throughout accounting lifecycle.

5. Demand Unique Identifier (DUID)

The Demand Unique Identifier (DUID) identifies a requirement linked to the associated Allocation Unique Identifier (AUID). Customers establish the DUID and associate it with an Allocation Unique Identifier AUID, representing the funds intended to fulfill the demand. The DUID serves as a reference throughout the process of fulfilling the demand and satisfying any associated financial transactions, e.g., commitment, obligation, disbursement. DUID replaces the pre-existing Commitment Identification Number SFIS data element.

Adding a suffix to the demand number as it progresses through the life cycle and maintaining a single registry to accumulate the additional data will enable tracking of costs back to the original demand and funding source without passing additional data system to system through the process.

5.1. DUID Construct

The DUID registry will validate uniqueness for all DUIDs. A construct generated outside the DUID registry will be unique across the enterprise and approved by the DoD (e.g. payroll identifier, logistics requisition schema). The DUID registry could also provide system generated unique numbers.

The demand system can generate the DUID in one of two ways, multiple funding sources within the demand or multiple funding sources within the demand line item. A series of suffixes will achieve uniqueness across the life cycle of each transaction. The construct for DUIDs is included as figure E5.

Figure E5. Demand Unique Identifier (DUID) Construct

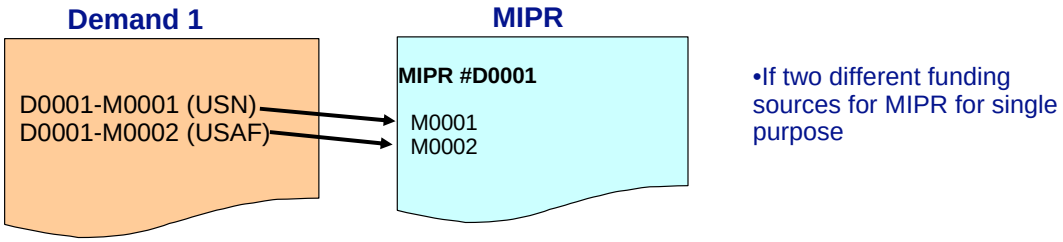
	DUID Construct #1	DUID Construct #2
Based on current enterprise configurations	If multiple funding sources within the demand	If multiple funding sources within demand line items
DUID is derived by concatenating the data elements IN ORDER:	Demand Number Suffix for each funding source	Demand Number Suffix for each demand line item Second suffix for each funding source

The following examples present practical application of the usage of each construct. A single purpose Military Interdepartmental Purchase Request (MIPR) funded by multiple sources is depicted in figure E6. A contract for non-severable items written with multiple Accounting Classification Reference Numbers (ACRNs) per CLIN is included as figure E7. An example of multiple demands issued using a single contract combined with a single demand fulfilled by multiple sources is included as figure E8. The numbering schema is notional. In most cases, the demand system will generate the DUID under their existing construct or with slight modification upon approval by OSD as unique across the enterprise.

5.1.1. Construct 1: Multiple Funding Sources within Demand

For demands where there are multiple funding sources within the demand, a combination of the demand number and a systematically generated suffix for each funding source achieves unique identification. Figure E6 depicts an example of construct #1, multiple funding sources within the demand.

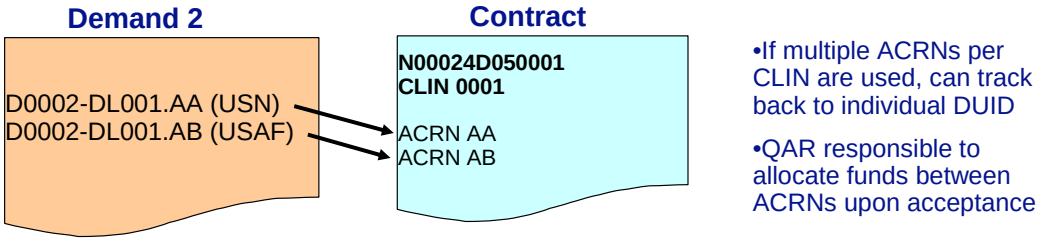
Figure E6. Multiple Funding Sources for Single Purpose MIPR



5.1.2. Construct 2: Multiple Funding Sources within Demand Line Item

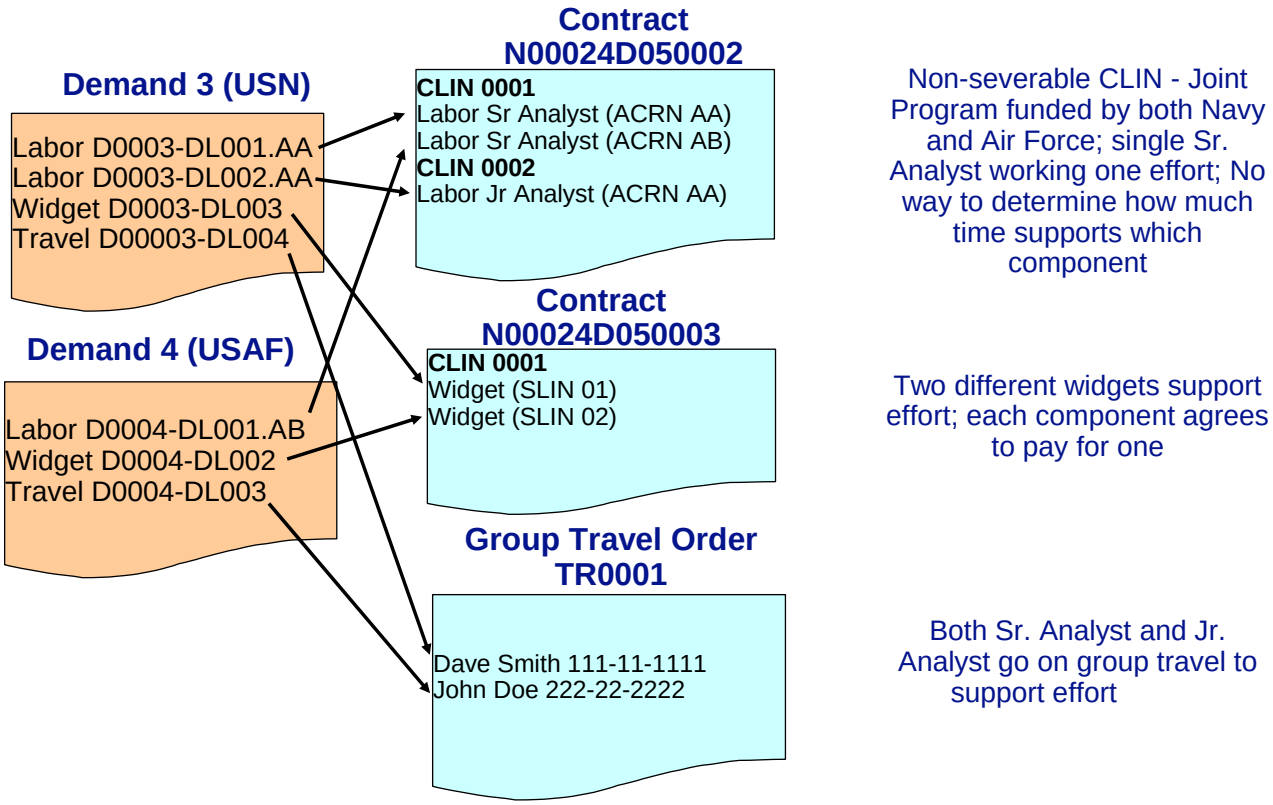
For demands where there are multiple funding sources within the demand line item, a combination of the demand number, a systematically generated suffix for each line item, and a systematically generated suffix for each funding source achieves unique identification. Figure E7 depicts an example of construct #2, multiple funding sources within demand line items.

Figure E7. Contract with Multiple ACRNs per CLIN



Another example of construct #2, multiple funding sources within demand line items is included as figure E8. This example shows a many to one relationship between demands, fulfillment vehicles and funding sources. Even though the vendor bills by contract number and CLIN, the Quality Assurance Representative (QAR) can break out CLIN 0001 on the acceptance document based on the agreed upon funding distribution between the USAF an USN. Then the amount actually paid will track back to the individual demands from each component to identify the actual funding source and appropriation.

Figure E8. Multiple Demands Fulfilled by Same Source and Single Demand Fulfilled by Multiple Sources



5.2. DUID Business Rules

The business rules associated with the DUID are as follows:

a)	DUID established unique numbers will allow for either of the following constructs: If multiple funding sources within the demand - Demand Number Plus Suffix for each funding source. If multiple funding sources within demand line items - Demand Number Plus Suffix for each demand line item and second suffix for each funding source
b)	Commitment accounting is required based on authority and availability of funds upon the creation of the DUID, unless otherwise authorized by OUSD (C).
c)	A DUID must be created when funds are committed.
d)	A Demand Unique Identifier (DUID) will relate to only one AUID.
e)	May have multiple DUIDs associated with one AUID.

f) Obligation data is uniquely identified at the line item or sub-line item level and DUID is suffixed at sub-line item level.
g) Subsequent UIDs will be associated with precedent UIDs.

5.3. DUID Data Elements

Data elements that will be included in the DUID registry include:

Commitment Data

- Allocation UID (AUID)
- Object Class
- Object Sub-class
- Contingency Code
- Demand UID (DUID)
- Acquisition Program UID (APUID)
- Asset Type
- Transaction Type
- Trans Effective Date
- Transaction Post Date
- Trans Amount
- Custodial/Non-custodial
- Entity/Non-entity Indicator
- Federal/Non-Federal
- Trading Partner Indicator
- TPN
- Transaction Quantity
- Organization UID

Obligation Data

- Contract Number / CLIN/SLIN (K#/CLIN)
- Electronic Data Interchange Personnel Identifier (EDIPI)
- Asset Unique ID if real property (RPUID)
- Country Code
- Foreign Currency Code

6. Acquisition Program Unique Identifier (APUID) Defined as Major Acquisition (MA) for Phase 1

Uniquely identifying programs within the DoD will enable cost accumulation by program regardless of appropriation or organization. A clear delineation of costs associated to programs will give senior leadership the ability to make informed investment decisions at

the highest levels and managers at all levels of the DoD to make sound decisions for those programs within their scope of responsibility.

However, the Acquisition Program Unique Identifier (APUID) initiative will not be complete for Phase 1 implementation of the SFIS. Therefore, an interim solution using certain specified programs and funds, referred to as Major Acquisition (MA), will be used to allow for initial implementation and demonstrate a proof of concept. The definition of the Major Acquisition SFIS element for Phase 1 is as follows:

6.1. MA Phase 1 Definition

Major Acquisition (MA): A value that uniquely represents an aggregated group of activities represented at the Budget Line Item level of detail from the Procurement and RDT&E appropriations of Major Defense Acquisition Programs (MDAPs) and linked to a Program Number (PNO).

- MA provides leadership a means to evaluate a new, improved, or continuing materiel, weapon capability, or service against a validated operational or business need.
- For Phase I, the MA value will not include Budget Line Items from any other appropriations, address Support Equipment costs, include MAIS programs or include Defense Agency MDAPs.
- For Phase II, we will expand the MA value to include Budget Line Items from all relevant appropriations and Support Equipment costs except those costs that are associated with Manpower and MAIS programs.

6.2. MA Business Rules

The business rules associated with the MA are as follows:

a)	The Major Acquisition (MA) value is unique to a combination of Department Regular, Main Account, Budget Line Item values within the Procurement and RDT&E appropriations for Major Defense Acquisition Programs (MDAPs).
b)	The Major Acquisition (MA) value is linked back to an OUSD(AT&L) Program Number (PNO) generated by PURVIEW that is on the official DoD Pre-MDAP and MDAP list.

7. Real Property Unique Identifier (RPUID)

Asset unique identifiers assigned to physical assets support asset accountability and audit. The Real Property and Installations Lifecycle Management (RPILM) uses the RPUID to record the real property identification number. Real Property identification distinctively and uniquely identifies a piece of land, a building, structure, linear structure, or other real property improvements in which DoD has a legal interest. Unique real property identification becomes the key element in DoD's real property information systems. The

RPUID allows related data from across the spectrum of DoD business areas to be linked to specific real property asset records. The RPUID facilitates the following DoD business goals:

- Achieve total asset accountability
- Provide useful data for local real property management
- Provide reliable and timely data and information to higher headquarters for reporting and decision making
- Ensure accessibility to current data to all relevant users
- Eliminate duplication
- Establish and enforce real property data standards department-wide to facilitate data integration and analyses

7.1. RPUID Construct

Each RPUID is a unique integer of 18 characters. At creation, the web based system-generated non-intelligent identifier will be validated and cross-referenced to prevent duplication. This integer assignment range can provide 100 quadrillion RPUIDs. Despite unforeseeable factors, OSD anticipates this range of values to be adequate for at least 75 years.

The RPUID will not include spaces, hyphens, or other edit characters. The RPUID will create and maintain the RPUID solely as an integer value.

The registry can reference one RPUID in a parent-child relationship to other RPUIDs for related subsets of assets, as needed for data linkages. The registry might reference multiple land parcels and/or facilities to a site.

The registry will create the RPUID as an integer value and will not constructed it as parent and child where the child is given a suffix number to the parent RPUID, (e.g., 11111111111316946 as parent, and 000000000000316946.01 as child). Any child relationship will also be an integer value linked to the parent as shown in figure E9.

Figure E9. Real Property (RPUID) Parent-Child Relationship

Parent Real Property Unique Identifier (RPUID)	Network System	Child RPUID	Network System Component
11111111111316946	Water	11111111111110017	Water Tower
11111111111316946	Water	11111111111100009	Intake Pipe
11111111111316946	Water	11111111111110204	Water Treatment Facility
11111111111316946	Water	11111111111120220	Distribution Line

7.2. RPUID Data Elements

Data elements that will be stored in the RPUID registry include:

- A code that identifies the organization using the assigned area of a real property asset (There may be more than one user for a facility or parcel)
- Designators (design use FAC codes and CATCODEs) to identify the original intended use of the real property asset as shown on the original planning documents (These design designators should only be changed if the physical characteristics of the facility have been altered through an improvement project to accommodate a new design use)
- Designators (current use FAC codes and CATCODEs) that represent the current use of the asset
- The quantity of space associated with each user in a facility (This should be reported for each user)
- The quantity of space associated with each use (e.g., administration and warehouse) in a facility (The installations should use FAC codes and CATCODEs to record the use)
- A code that rates the physical quality of the facility at the time of the inventory or asset review (This should align with the "Q-code" ratings established)
- A code that identifies the extent the facility is meeting the mission for which it was designated
- A flag to indicate if space has more than one user (An example is space in a facility that is used by the installation Monday through Friday and by a reserve unit on the weekend; A joint use indicator will mark the space so the area is counted only once for inventory purposes)
- The length of the facility in linear feet
- The width of the facility in linear feet
- The height of the facility in linear feet
- The number of habitable floors/stories within a facility from the ground level up (including the ground level)
- The number of habitable floors/stories within a facility below the ground level, including the basement

7.3. RPUID Business Rules

The business rules associated with the RPUID are as follows:

a) Each RPUID is a unique integer in the range 1 to 1X1017.
b) At creation, the web based system-generated RPUID non-intelligent identifier will be validated and cross-referenced to prevent duplication.
c) No spaces, hyphens, or other edit characters will be used in the RPUID.

d) A RPUID can be referenced in a parent-child relationship to other RPUIDs for related subsets of assets, as needed for data linkages.

A detailed document describing the DoD's Real Property Inventory Requirements is included as appendix A.

8. Electronic Data Interchange Personnel Identifier (EDIPI)

Electronic Data Interface Personnel Identifier (EDI PI) – a unique DoD assigned control number for the purpose of avoiding SSN duplications. It is also the data tag used to identify a person and his/her personal information relative to DoD requirements. In regard to vendors, if they are working with the DoD, then they will most likely have been issue a Common Access Card (CAC) or identified within the system as a DoD contractor to get access to DoD organizations, or to get in Theater if they are in support of an operation. In both cases, there would be an EDIPI associated with that individual. Unique identification (UID) of a person's data within DoD is needed for:

- Resolving ambiguity and instability in legacy identification codes
- Electronic data interchange between systems
- Long term storage of information
- Medical records
- Delivering quality services to service members and their families

Defense Manpower Data Center (DMDC) created the EDI PI so that it would be:

- Unambiguous identifier for all persons within DoD
- Delivery system for providing and maintaining the code throughout DoD systems
- Centrally assigned to all 24 million DoD persons in the Person Data Repository (PDR)

The construct of the EDIPI is:

- A 10 digit number
- Digits 1 through 9 are a one-up assigned number starting with 100,000,000
- Last digit is a check digit for the proceeding nine digits
- Numbers are assigned for life and never re-assigned

Systems do an initial reconciliation with the PDR to obtain EDI PI for each person in its population. Systems send ID files to the PDR with the following information:

- Person Identifier (e.g. Social Security Number (SSN))
- Person Identifier Type Code
- Person Last Name
- Person First Name
- Person Birth Date (CCYYMMDD)

PDR returns the file with an EDI PI appended to each record that successfully matches a person in PDR. IF no EDI PI is returned, research and manual entry are required. An authorized user can go to an online Person Identification System (PIDS) and provide person information like above and can request an EDI PI.

9. Item Unique Identifier (IUID)

The item unique identifiers (IUID) assigned to tangible property items forms the basis for integrated management of DoD personal property assets, and support asset accountability, control and audit. IUID will provide accurate and accessible information about personal property that will make acquisition, repair, and deployment of items faster and more efficient. Unique item identification will provide accurate and accessible information about personal property that will make acquisition, repair, and deployment of items faster and more efficient. The IUID links asset creation data to other related data in personal property records, and total lifecycle data visibility for the asset.

9.1. IUID Construct

Vendors can construct the Item Unique Identifier (IUID) in one of two ways; serialized with the enterprise or serialized within the part number. Commercial equivalents are acceptable if approved by DoD UID program manager. The IUID constructs are included as figure E10.

Figure E10. Item Unique Identifier (IUID) Construct

	UII Construct #1	UII Construct #2
Based on current enterprise configurations	If items are serialized within the Enterprise	If items are serialized within Part Number
UII is derived by concatenating the data elements IN ORDER:	Issuing Agency Code* Enterprise ID Serial Number	Issuing Agency Code* Enterprise ID Original Part Number (or Lot Number or Batch Number) Serial Number
Data Identified on Assets Not Part of the UII (Separate Identifier)	Current Part Number	Current Part Number

*The Issuing Agency Code (IAC) represents the registration authority that issued the enterprise identifier (e.g., Dun and Bradstreet, EAN.UCC). The IAC can be derived from the data qualifier for the enterprise identifier and does not need to be marked on the item.

9.1.1. Construct 1: Serialization within the Enterprise Identifier

Construct 1 achieves unique identification for items *serialized within that enterprise identifier* through a combination of the issuing agency code, enterprise identifier and the serial number, which must be unique within the enterprise, will achieve unique identification for items serialized within the enterprise identifier. The unique serial number within the enterprise identifier is a combination of numbers or letters assigned by the enterprise to an item that provides for the differentiation of that item from any other like or unlike item and is never used again within the enterprise identifier. The data elements of enterprise identifier and unique serial number within the enterprise identifier provide the permanent identification for the life cycle of the item.

9.1.2. Construct 2: Serialization within the Part Number

Construct 2 achieves unique identification for items that are *serialized within the part number*, through a combination of the issuing agency code (can be mapped to SFIS organization UID), enterprise identifier, the original part number, and the serial number. The original part number is a combination of numbers and letters assigned by the enterprise at asset creation to a class of items with the same form, fit, function, and interface.

In addition, the vendor will use Construct 2 for items *serialized within the lot or batch number*. A combination of the issuing agency code, enterprise identifier, the lot or batch number, and the serial number will achieve unique identification for items serialized within the lot or batch number. The lot or batch number is the identifying number assigned by the enterprise to a designated group of items, usually referred to as either a lot or a batch, all of which the vendor manufactured under identical conditions.

9.2. IUID Data Elements

Information on the item, the supplier, the contract, and the delivery are the key data populated within the UID Registry. Required UID data are included in Defense Federal Acquisition Regulation Supplement (DFARS) 211.274-1 to 211.274-4, "Unique Item Identification and Valuation."

In order to capture UID Item Pedigree, the following core UID data elements are required:

- UID Type (e.g., Construct 1, Construct 2, a DoD recognized Equivalent, or other)
- Concatenated Item Unique Identifier (IUID)

In addition to these elements, the following acquisition data elements are required:

- Contractor Cage or DUNS number
- Contract Number
- CLIN/SLIN/ELIN
- Acquisition Cost
- Acceptance Location Code
- Shipment/Acceptance Date
- Ship To Code

Based on the UID type, one or more of the following elements may be required:

- Issuing Agency Code (can be mapped to SFIS organization UID)
- Enterprise Identification Number
- Original part, lot or batch number
- Current Part Number
- Serial Number
- Item Description
- Unit of Measure
- Custody Information

9.3. IUID Business Rules

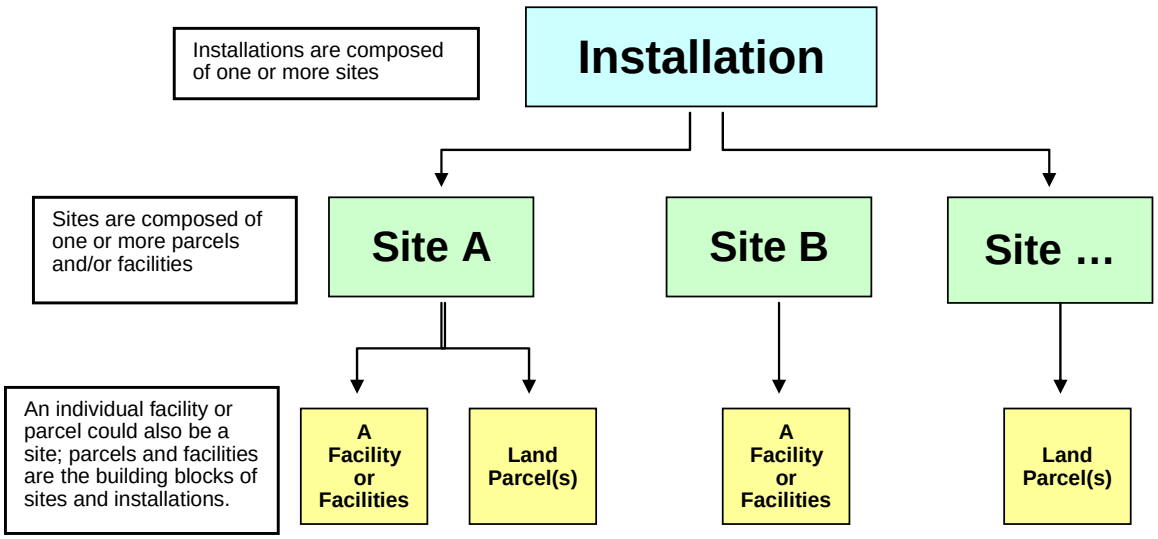
The business rules associated with the IUID are as follows:

a)	The Item Unique Identifier (IUID) can be constructed in one of two ways, serialized with the enterprise or serialized within the part number.
b)	For items that are serialized within the enterprise identifier, unique identification is achieved by a combination of the issuing agency code, enterprise identifier and the serial number, which must be unique within the enterprise identifier.
c)	For items that are serialized within the part number, unique identification is achieved by a combination of the issuing agency code, enterprise identifier, the original part number, and the serial number.

10. Site Unique Identifier (SUID)

Each parcel of land (the building blocks of land) and each facility (building, structure, and linear structure) will be assigned to a site. One or more parcels or facilities can be assigned to a site; however, each parcel or facility can only be assigned to a single site. Contiguous parcels must be assigned to a site. One or more sites may be assigned to any one installation but each can only be assigned to a single installation. Figure E11 graphically presents the relationship among installations, sites, parcels, and facilities.

Figure E11. Relationships Among Installations, Sites, Parcels, and Facilities



10.1. Site UID Business Rules

The business rules associated with the Site UID are as follows:

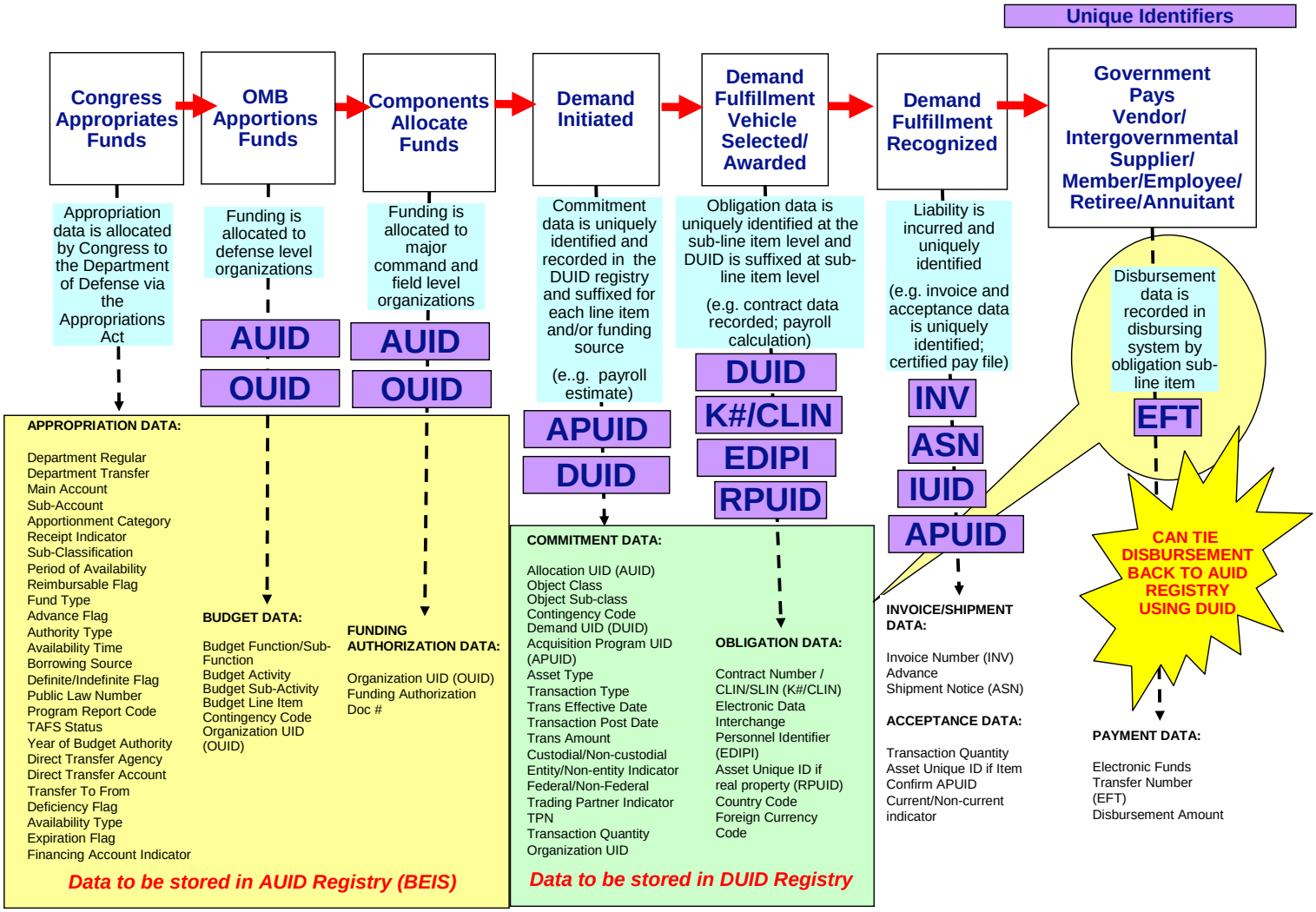
a)	Each Site must be assigned to one and only one installation.
b)	The geographic location of the site must be delineated by the metes and bounds or other survey methods.
c)	All sites have equal status. There is no parent-child relationship between sites.
d)	Sites consist of one or more contiguous land parcels within a single State (US) or Country (Other than US) .

11. UID and SFIS Process Flow

Use of unique identifiers provides the capability to link individual transactions from congressional appropriation of funds to disbursement. Use of data registries with enterprise retrieval capability to house the pedigree of associated data elements significantly reduces the data carried through the life cycle of the transaction. Figure E12 depicts the business process flow, the unique identifiers, and the associated SFIS data elements generated at each step in the process:

1. As Congress appropriates funds, the DoD records General Ledger transactions in SFIS USSGL language.
2. As OMB apportions funds to the individual defense agencies, the Business Enterprise Information Service (BEIS) or target accounting system creates an Allocation UID and stores the SFIS data elements depicted below in the pedigree behind the AUID. OSD associates a given AUID with the Organizational UID (OUID) creating unique identification for funding source.
3. The component then further allocates the funds to the various sub-components, associates the additional OUIDs for each of those organizations, and passes the OUIDs to the BEIS or target accounting system.
4. A customer makes a demand for a good or service and the demand creation system uniquely identifies that demand to the line item level by assigning a Demand UID (DUID). The customer also identifies the Acquisition Program Unique Identifier (APUID), which is initially defined for SFIS Phase 1 as Major Acquisition (MA) associated with the demand in the transaction. The demand creation system passes the DUID and its associated SFIS data elements (depicted below) to the DUID registry and the BEIS or target accounting system. The BEIS or target accounting system records a commitment upon the issuance of the DUID.
5. The responsible organization defines the method of fulfillment, records an obligation and passes the unique identifier for that obligation, for example, contract number and line item, back to the DUID registry. If the demand is for real property, then the responsible organization also obtains a Real Property UID (RPUID) from the RPUID registry. If the demand is for personnel payment, then the responsible organization assigns the Payroll Identifier and associates the Electronic Data Interchange Personnel Identifier (EDIPI). If another government agency fulfills the demand, the other agency records an unfilled order using the DUID assigned by the demanding organization.
6. The assigned organization fulfills the demand. The organization receiving the goods or services records a liability and passes the Item UID (IUID) for any personal property items subject to item unique identification to the IUID registry. The receiving organization also confirms that the APUID/MA originally associated with the demand is in fact the APUID/MA that the good or service is being used to satisfy.
7. Once DoD makes the disbursement, the transaction can now be associated through the DUID back to its associated AUID and OUID and the associated EDIPI to the budget that allocated the funds and performance planned is linked to performance achieved.

Figure E12. UID and SFIS Process Flow



Standard Financial Information Structure (SFIS)
Concept of Operations (CONOPS)
Appendix F – Enabling Initiatives

Version 2.4
September 19, 2005

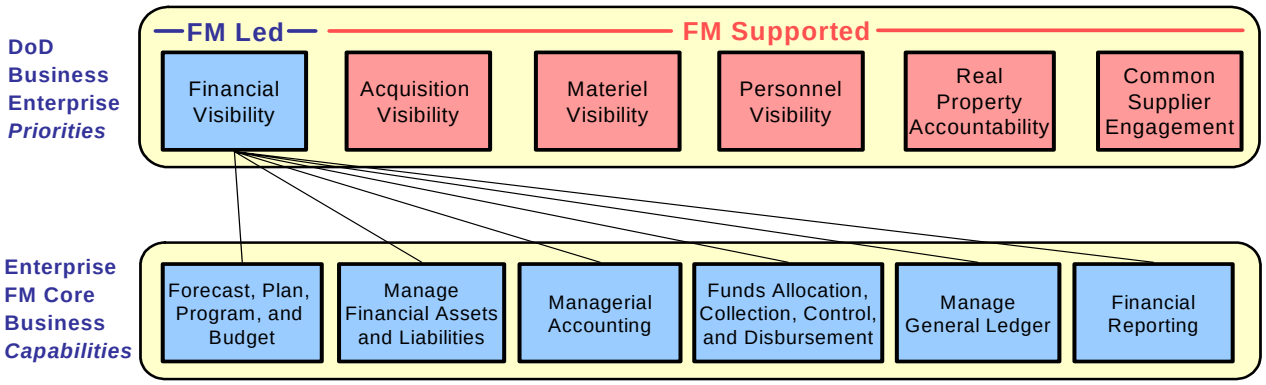
Table of Contents

1. Enterprise Priorities and Enabling Capabilities

The use of enterprise initiatives in conjunction with SFIS and UID will enable the Department to achieve the core business capabilities that support the business enterprise priorities. The Core Business Mission Areas (CBMAs) will satisfy the DoD Business Enterprise Priorities by enabling the Core Business Capabilities. SFIS and UID will assist them in a number of the capabilities under each area. Figures F1 through F5 depict the relationship between the Business Enterprise Priorities and the Core Business Capabilities. The DoD Business Enterprise Priorities answer 5 Key Questions:

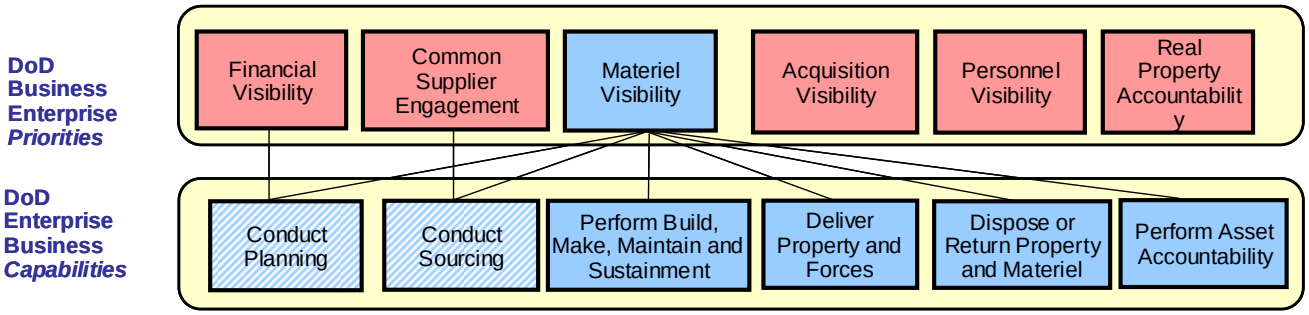
- ***Where's my stuff?***
- ***Where are our assets placed?***
- ***Where does the money go?***
- ***Where are the people & what are their skills?***
- ***Who are our strategic industry partners & what is the status of our relationship?***

Figure F1. Enterprise Priorities and Financial Visibility Enabling Capabilities



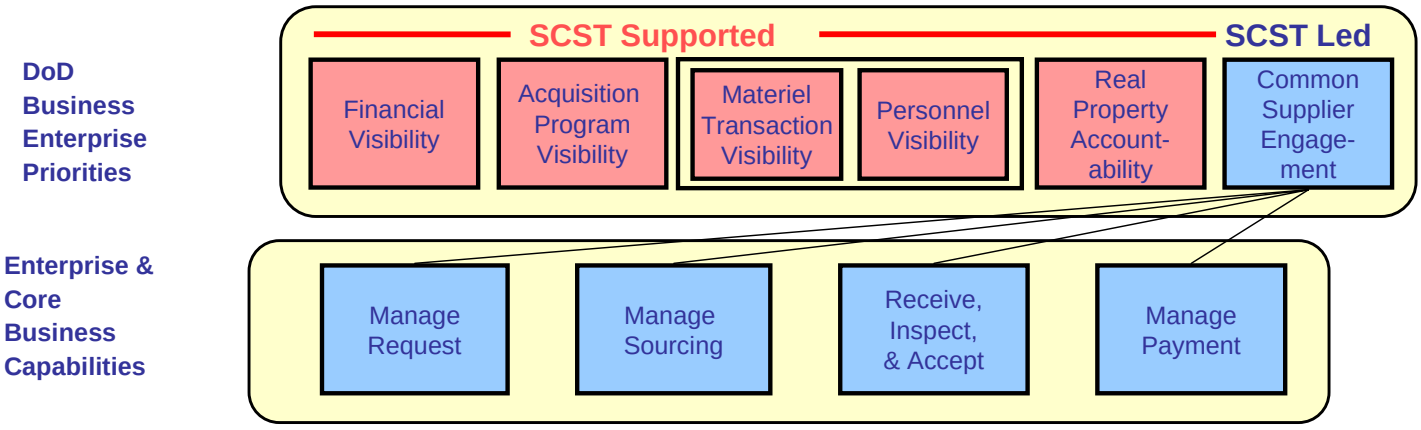
Having immediate access to accurate and reliable financial information (planning, programming, budgeting, accounting, and cost information) in support of financial accountability and efficient and effective decision-making throughout the Department in support of the missions of the Warfighter.

Figure F2. Enterprise Priorities and Materiel Visibility Enabling Capabilities



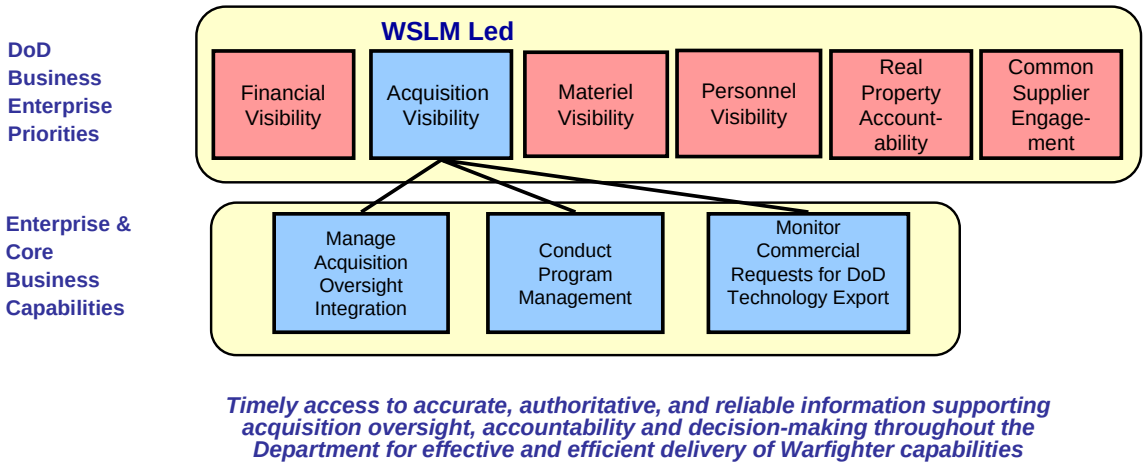
Where's my stuff?

Figure F3. Enterprise Priorities and Common Supplier Engagement Enabling Capabilities



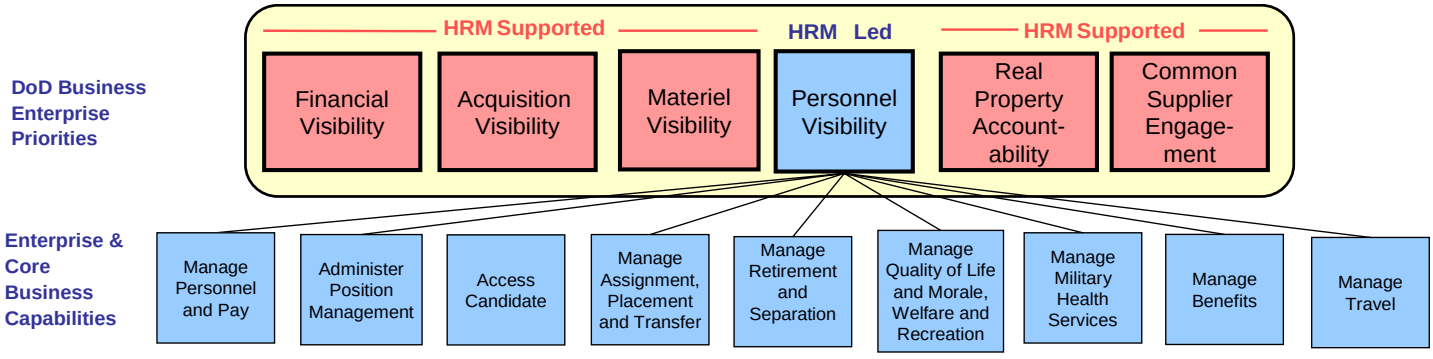
Who are our industry partners and what is the status of our relationship with them?

Figure F4. Enterprise Priorities and Acquisition Visibility Enabling Capabilities



Timely access to accurate, authoritative, and reliable information supporting acquisition oversight, accountability and decision-making throughout the Department for effective and efficient delivery of Warfighter capabilities

Figure F5. Enterprise Priorities and Personnel Visibility Enabling Capabilities



Who are our people, what are their skills, where are they located?

SFIS supports all of the financial visibility capabilities. SFIS provides the linkages between execution and budget to enable the Financial Management Mission Area to forecast, plan, program, and budget based on execution data. The asset type element in conjunction with the other elements provides a better capability to manage financial assets. Phase 2 will provide for business process based managerial accounting. The AUID provides for improved control over fund allocation, collection and disbursement. The use of SFIS in conjunction with the USSGL Transaction

Library provides the bases to manage the general ledger consistently across the Department. Using SFIS to roll up financial statements provides the capability to standardize financial reporting across the Department.

SFIS and UIDs support materiel visibility by standardizing asset type classification across the Department to identify military equipment for full cost asset valuation in order to compute work in process and depreciation. Using the item UID improves personal property asset accountability.

SFIS and UIDs also support all of the common supplier engagement capabilities. Using the DUID, the department can standardize the request/demand process. Using SFIS will allow sourcing based on best business practices vice the current environment where demand fulfillment is highly dependent upon the financial process. The receipt, inspect, accept process will transform to a process based on the business process, minimizing the impact on customers vice a process that requires customers to include financial information on invoices and acceptance documents, creating numerous errors and rework. SFIS will provide the capability to link the pay process back to budget.

SFIS and UIDs support the acquisition visibility capabilities by linking cross-functional data with primary keys to allow management at all levels to make informed decisions. It provides the ability to do annual performance reporting that links performance planned to performance achieved. It provides comparability of programs through standardize performance management measures.

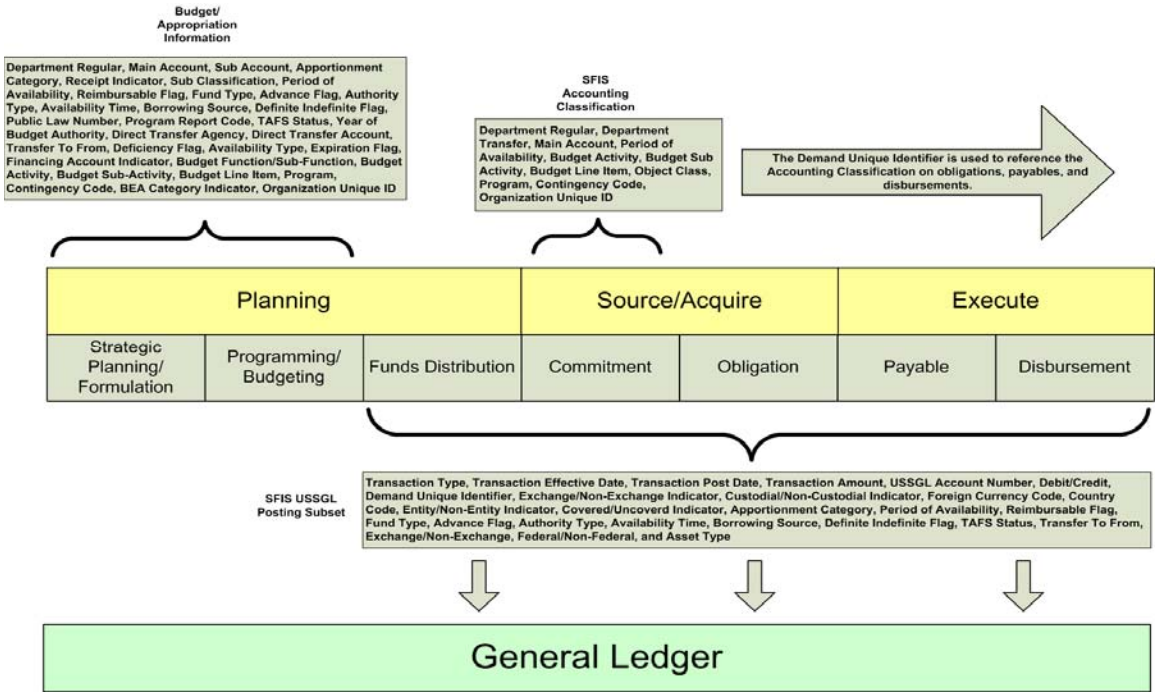
SFIS and UIDs support personnel visibility by providing accountability for compensation and expenses paid on behalf of members, employees, retirees and annuitants using OUID and EDIPI.

SFIS and UIDs support the real property accountability through the combination of the RPUID and Site UID. The RPUID and Site UID provide for local real property management, reliable reporting and decision-making, data accessibility, elimination of duplication and facilitate integration and analyses.

2. SFIS Implementation

This section provides several examples of how enterprise initiatives will be enabled using SFIS and UID. In addition, the part of the process a particular system enables, the categorization of the system and what capabilities it supports will drive the determination of which SFIS elements will need to be included. Figure F6 depicts the relationship between capabilities, accounting events and SFIS elements.

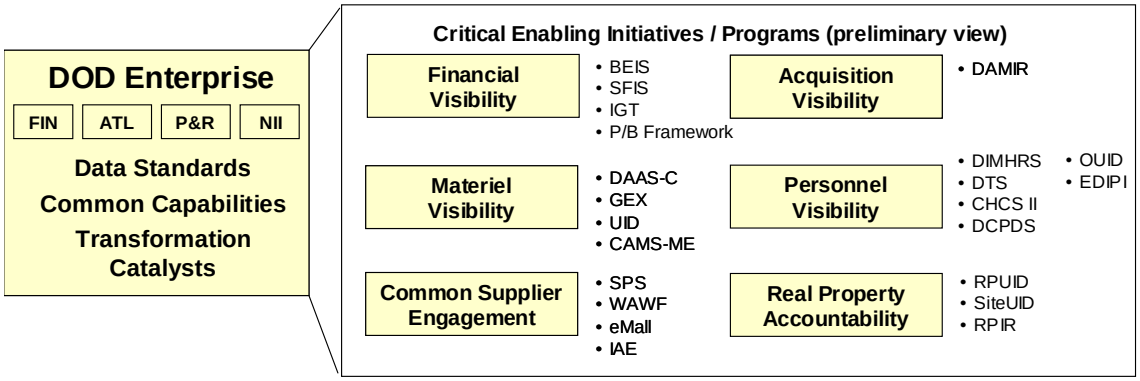
Figure F6. Applying SFIS



This section describes the relationship of SFIS, UID and selected enterprise initiatives to support the business enterprise priorities.

- **Financial Visibility** – Standard Financial Information Structure (SFIS), Allocation Unique Identifier (AUID) Registry, Business Enterprise Information System (BEIS), Program/Budget Framework and Intergovernmental Transactions (IGT)
- **Materiel Visibility** (Includes capital asset valuation and property transfer) – Item Unique Identifier (IUID) Registry, Demand Unique Identifier (DUID) Registry, Property Accountability System(s), Capital Asset Management System – Military Equipment (CAMS-ME) and translation systems like the Global Exchange (GEX) and Defense Automated Addressing System – Columbus (DAAS-C)
- **Common Supplier Engagement** – Standard Procurement System (SPS), Wide Area Workflow (WAWF)
- **Acquisition Visibility** – Defense Acquisition Management Information Retrieval (DAMIR)
- **Personnel Visibility** – Organization Unique Identifier (OUID), Electronic Data Interchange Personnel Identifier (EDIPI)
- **Real Property Accountability** – Real Property Unique Identifier (RPUID) Registry

Figure F7. Critical Enabling Initiatives/Programs



3. UID Registries

A series of unique identification registries, configured according to the Unique Identification (UID) defined herein, will ensure the uniqueness of each identifier. Systematic generation of the number and/or compliance with an established construct will achieve uniqueness. The registries will store the pedigree data associated with the unique identifier in order to track execution back to the budget, but preclude the need to pass the data from system to system through the process. The registries track transaction data, reference data and/or master data. A depiction of the Data Life Cycle is included as figure F8 and a depiction of the UIDs in the Asset Lifecycle is included as figure F9.

- Master Data
  - Remains static over the long term
  - Critical to many processes and systems
  - Facilitates interaction across systems
  - Changes to Master Data are governed with Joint Oversight and visibility
- Transaction Data
  - Developed and used during the operation of a business process
  - Changes through process operations
  - Transaction data may become reference data upon completion of the transaction
- Reference Data
  - Data used to perform a business process
  - Remains static relative to a given transaction

Figure F8. Data Lifecycle

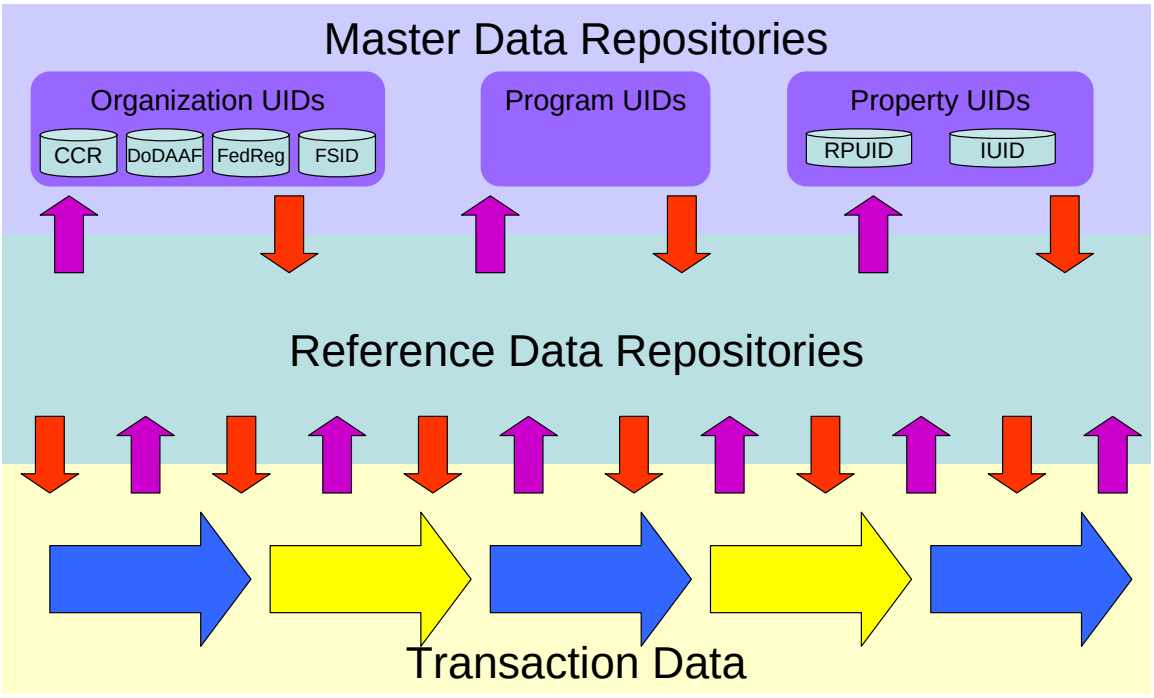
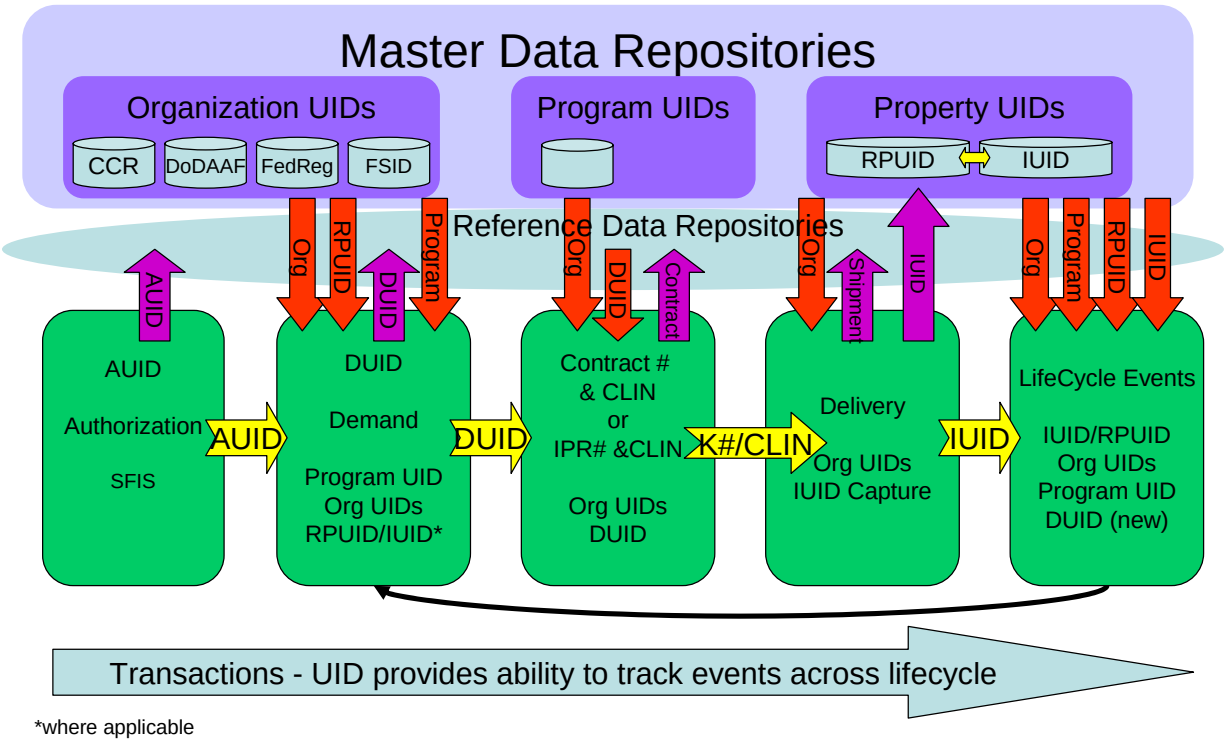


Figure F9. UIDs in the Asset Lifecycle

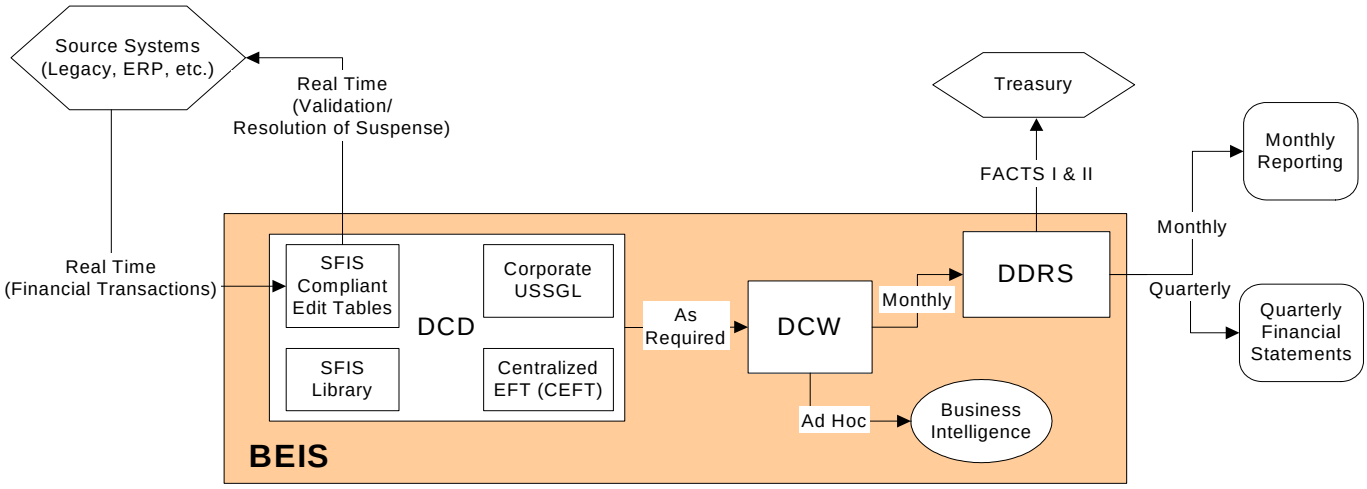


*where applicable

4. Business Enterprise Information Service (BEIS)

The Business Enterprise Information Service (BEIS) consists of other initiatives to include the Defense Departmental Reporting System (DDRS) and the DFAS Corporate Database/DFAS Corporate Warehouse (DCD/DCW). Figure F10 depicts the notional data flow for BEIS. Additional detail regarding how BEIS will be used in the deployment of SFIS can be found in Appendix G.

Figure F10. BEIS Notional Data Flow



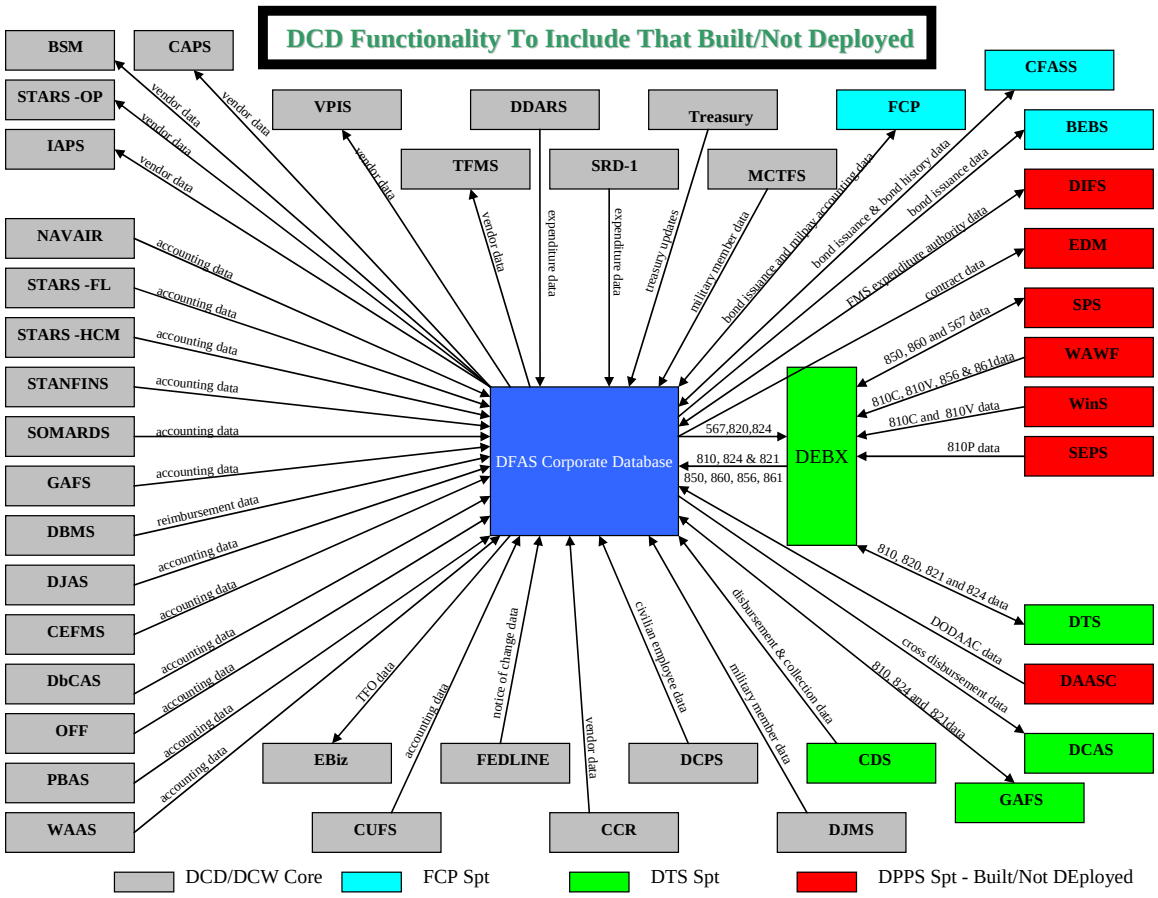
4.1. Defense Departmental Reporting System (DDRS)

The DDRS system can perform departmental reporting in SFIS format. DDRS will receive SFIS data from DCD/DCW.

4.2. DFAS Corporate Database/DFAS Corporate Warehouse (DCD/DCW)

The DCD/DCW can enable the translation and roll up from component level legacy accounting systems for financial statement reporting via SFIS. Figure F11 depicts the interface diagram with the linkages between DCD/DCW and the legacy accounting systems and interim state systems.

Figure F11. DCD/DCW Interface Diagram



5. Standard Procurement System (SPS), Electronic Document Access (EDA) and Wide Area Workflow (WAWF)

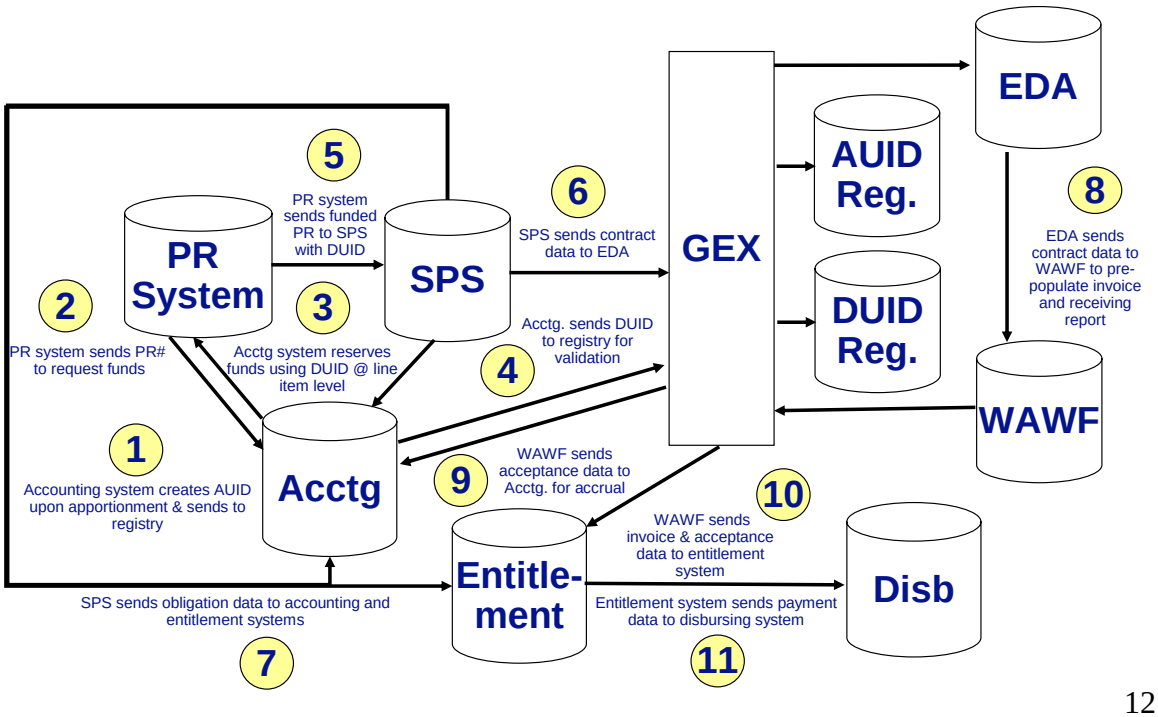
SPS, EDA and WAWF used in conjunction with the AUID and DUID registries and existing purchase request, accounting and entitlement systems can enable Materiel Supply and Service Management to track execution back to budget for contractual purchases through the contract administration and logistics views. It can enable Financial Management to ensure fund control through the accounting and budget view. SPS created a Commitment Identification Number (CIN) field that will carry the DUID.

1. BEIS or the target accounting systems will create the AUID upon apportionment.

2. Upon demand initiation, the PR system will send the request to the accounting system for funds verification.
3. The accounting system will match the DUID to the associated AUID, ensure funds are available and post the commitment to the general ledger.
4. Either the demand creation system or the accounting system will assign a DUID to each line item and funding source and pass it to the DUID registry for validation. *(OSD must approve all constructs for DUID created outside the registry to ensure uniqueness across the enterprise.)*
5. The PR system will send the funded PR to SPS.
6. The SPS will pass the contract data to EDA and the contract number and CLIN/SLIN to the DUID registry upon contract award to link the demand to execution.
7. SPS will pass the obligation to the accounting and entitlement systems.
8. Upon vendor invoice/advance shipment notice creation, SPS will pre-populate WAWF through EDA with the DUID.
9. At acceptance, there are several options for data flow. In option 1, the acceptance official performs acceptance in WAWF and WAWF passes the acceptance to the accounting system. In option 2, the target accounting system or inventory system will perform acceptance and pass the acceptance transaction to WAWF. BEIS, WAWF or the accounting system will include the DUID in order to match the transaction to the obligation and create the accounts payable in the general ledger.
10. WAWF will pass the invoice and acceptance transaction(s) to entitlement.
11. Entitlement system sends payment data to the disbursing system, which will make the disbursement linking execution back to the budget.

Using SPS as an enabling initiative is included as figure F12.

Figure F12. SPS as an SFIS Enabling Initiative



Note: A memorandum entitled "Business Rules for End to End Finance and Procurement Joint Concept of Operations" dated 29 May 02 was signed by USD(AT&L) and USD(C) requiring the use of the CIN field in SPS and DCII. DoD needs to conduct a gap analysis to determine which, if any, purchase request generation systems and accounting systems were updated to include the CIN field. At a minimum, SPS increment 3 will include the capability to generate purchase requests with the CIN field.

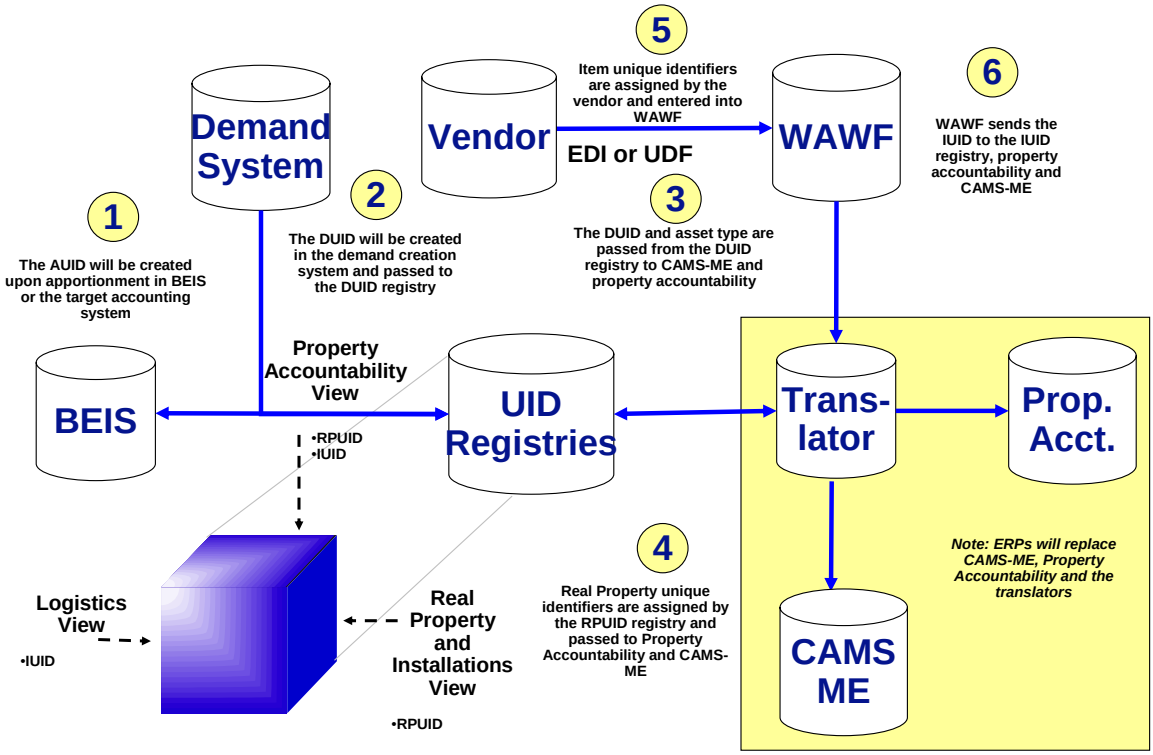
6. Intragovernmental Transaction System (IGTS)

The Department's current varied processes for executing intragovernmental transactions have several key weaknesses, highlighted by the lack of visibility of the transactions and their results. OSD has established a working group to establish a standard process including business rules, policy, and data for IGT's and to evaluate several implementation options based on those standards. Implementation of the SFIS structure and embedded elements within these standards will directly address these weaknesses. For example, use of the DUID and IUID on both the buyer's and the seller's side will enable Materiel Supply and Service Management to track execution back to budget for intragovernmental purchases through the logistics view. Use of the AUID and DUID can enable Financial Management to ensure fund control through the accounting and budget view. Overall, use of the standard SFIS language and data elements will greatly enhance the ability of the component and DoD level financial personnel to conduct eliminations of these transactions to allow for a clean audit opinion for the Department.

7. Military Equipment Valuation

Usage of Property Accountability, CAMS-ME and WAWF in conjunction with the DUID, IUID, RPUID and Asset Type can enable the DoD to link back to the AUID for military equipment valuation and property accountability. The high-level relationship between these enabling initiatives is included as figure F13.

Figure F13. Property Accountability, WAWF and CAMS-ME as SFIS Enabling Initiatives



8. Government Purchase Card (GPC)

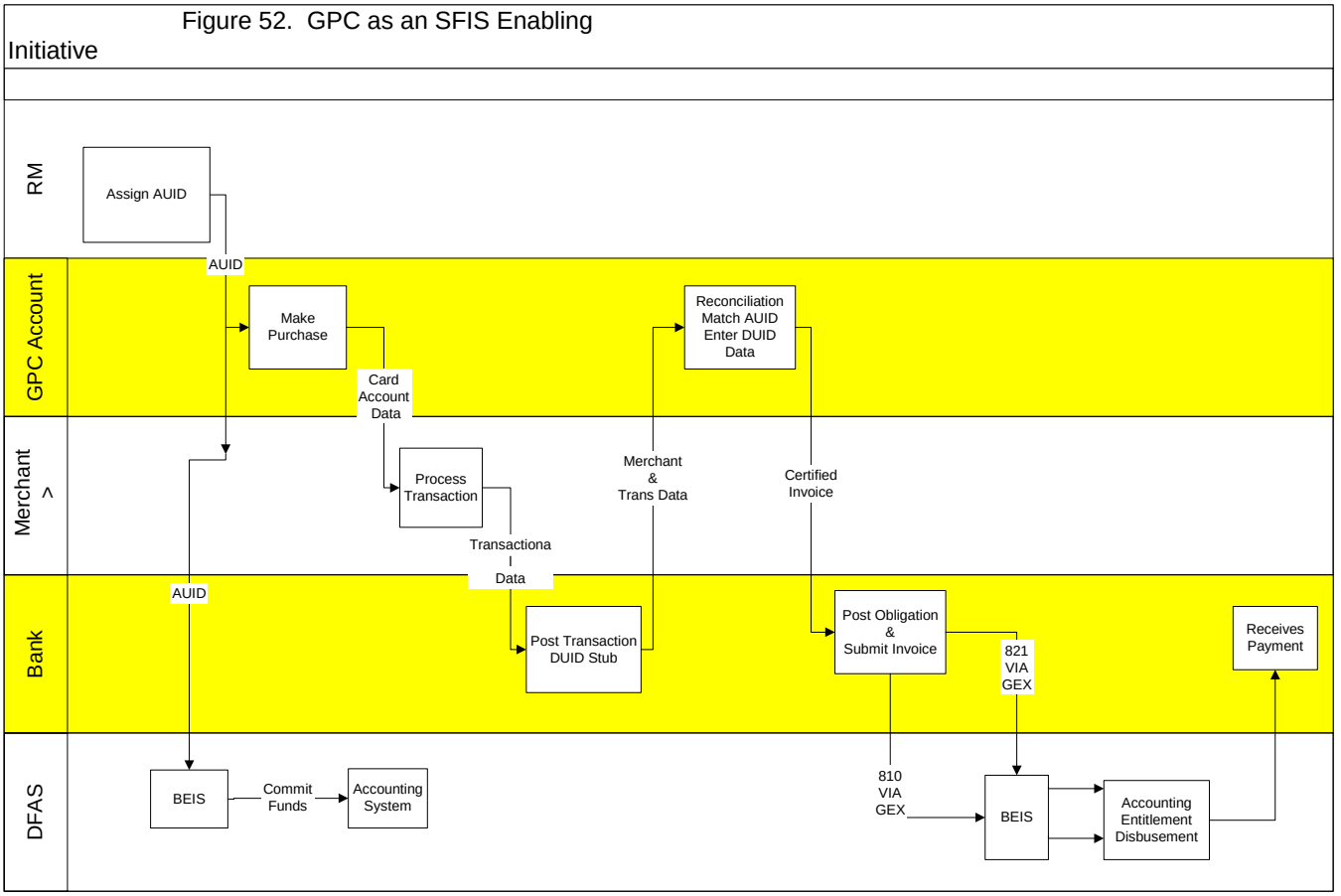
GPC used in conjunction with the AUID and DUID registries can enable Materiel Supply and Service Management to track execution back to budget for charge card purchases through the logistics view. It can enable Financial Management to ensure fund control through the accounting and budget view. The contracted Smart Pay banks Electronic Access Systems identify a merchant reference number for all transactions that could become the DUID.

1. BEIS or the target accounting systems will create the AUID upon apportionment.
2. A default AUID (as well as alternate AUIDs) will be attached to the managing account of GPC cardholders.
3. When a requirement for GPC purchase is initiated by a system generated purchase request, the user will assign a DUID and AUID to each line item. *(OSD must approve all constructs for DUID created outside the registry to ensure uniqueness across the enterprise.)*

4. During GPC reconciliation, cardholders will match a DUID to a transaction(s). This complete transaction set will be routed to the DUID registry as the certified invoice is passed through the GEX/DBEX/DAASC.
5. For items purchased with the GPC without an assigned DUID. A combination of the merchant id and merchant transaction reference number will become the DUID. *(OSD must approve all constructs for DUID created outside the registry to ensure uniqueness across the enterprise.)*
6. During the reconciliation process an AUID must be assigned to the transaction as well as the cardholder entering the requirement information (what was purchased). This complete transaction set will be routed to the DUID registry as the certified invoice is passed through the GEX/DBEX/DAASC.
7. The DUID registry will extract the AUID by matching the minimum required SFIS elements or LOA in the interim environment, included on the purchase request or the GPC generated DUID based on merchant id and transaction reference number to its associated AUID. The BEIS or target accounting system will ensure funds are available and post the commitment to the general ledger.
8. The Smart Pay banks will pass the AUID to the accounting system to post the obligation and include the transaction specific AUID when invoicing.
9. The disbursing system will make the disbursement linking execution back to the budget.

Using GPC as an enabling initiative is included as figure F14.

Figure F14. GPC as an SFIS Enabling Initiative



Standard Financial Information Structure (SFIS)
Concept of Operations (CONOPS)
Appendix G – Technical Implementation Guide

Version 2.3
September 7, 2005

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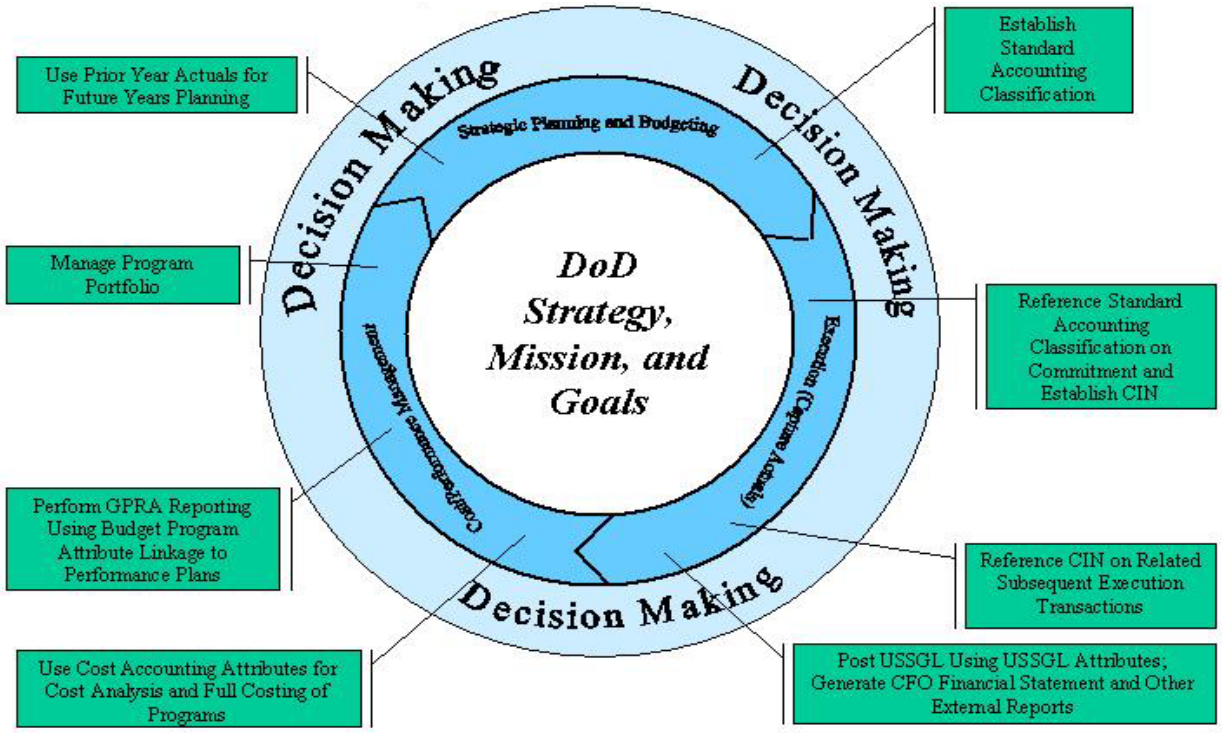
1. Purpose

The purpose of this appendix is to convey Standard Financial Information Structure (SFIS) physical implementation strategy information to the various business mission areas within the Department of Defense (DoD).

Figure G1 depicts how SFIS supports the integration of strategic planning/budgeting, execution (including financial reporting), and cost/performance management into an integrated business environment.

Figure G1. Integrated Business Environment



2. Physical Implementation Strategies

There are two distinct strategies relative to SFIS physical implementation, one for the interim environment and one for the target environment.

2.1. SFIS in the "Interim" Environment

In the interim environment, mediation and transformation must be utilized to meet the goals of the Mid-Range Financial Improvement Plan. This capability will be fielded as part of the Business Enterprise Information Services (BEIS), which has been identified as a key DoD Financial Management Enterprise capability.

BEIS will develop required database structures, update mechanisms and program logic to facilitate the crosswalk of legacy transactions to SFIS equivalent data elements. These transactions will then be subsequently mapped to the appropriate budgetary and proprietary general ledger pro-forma entries, in accordance with the newly established USSGL Transaction Library.

The implementation strategy for this environment focuses exclusively on legacy accounting systems, both general fund and working capital fund, in use throughout the Department of Defense today. The plan is to have all of these systems pass detail level accounting transactions to the Business Enterprise Information Services (BEIS) for subsequent crosswalk to SFIS data and posting to the DoD corporate general ledger.

The SFIS data elements needed to identify a transaction resulting from a specific business event to a specific general ledger pro-forma entry, are referred to as USSGL Delineating Data Elements. These data elements have been identified as follows:

- Apportionment Category
- Period of Availability
- Reimbursable Flag
- Fund Type
- Advance Flag
- Authority Type
- Availability Time
- Borrowing Source
- Definite Indefinite Flag
- TAFS Status
- Transfer To From
- Exchange/Non-Exchange
- Federal/Non-Federal
- Asset Type

A listing of systems included in this interim strategy is provided as Attachment A to this document.

2.2. SFIS in the "Target" Environment

In the target environment, SFIS implementation will involve multiple dimensions. The first distinct dimension of SFIS implementation in the target environment is that the BEIS will adopt a service-oriented architecture, employing the use of web services to expose SFIS data to the DoD enterprise. An SFIS XML schema will be developed to standardize the presentation of this data. This schema will be registered in the DoD XML registry. An SFIS web service will be developed and registered in the corporate Universal Description, Discovery and Integration (UDDI) Business Registry which is being deployed as part of the DoD Net-Centric Enterprise Services. Lastly, SFIS data elements will be rendered understandable via use of a metadata dictionary which will contain the standard representation for each data element within the SFIS structure, as well as a thesaurus type presentation of related data elements in legacy terminology.

The second distinct dimension of SFIS implementation in the target environment involves the business systems which will be using SFIS data. These systems are broken into two distinct categories for the purpose of this discussion. Feeder systems are those systems in which business transactions are source created and subsequently passed to core financial management systems for subsequent entitlement processing. Core financial management systems include those systems which encompass funds control, general ledger, disbursing and commercial pay entitlement functionality.

The definitive list of business systems which fall into the target environment category is currently being developed by portfolio managers from across the various Core Business Mission Areas within the department and will be incorporated as an attachment to this document in a subsequent update. These lists will include both deployed systems which have been identified as target solutions which merit investment to obtain SFIS compliance, as well as emerging systems such as the various Enterprise Resource Planning system initiatives underway within the department today.

An SFIS system certification process is also under development which will be used to certify business systems as internally SFIS compliant. For feeder systems this process would typically involve verifying that the system is capable of receiving a commitment transaction using the appropriate SFIS data elements and subsequently rendering an associated obligation transaction using the appropriate SFIS data elements. For core financial management systems the evaluation will involve different validations based upon the type of functionality the system encompasses (i.e., disbursing, funds control, accounts receivable, etc.). For core financial management systems which include general ledger functionality, the SFIS system certification process will include an evaluation of whether the system can receive SFIS data as part of source transactions associated with various business events and derive the appropriate budgetary or proprietary general ledger pro-forma entries in accordance with the USSGL transaction library.

ATTACHMENT A

Systems in Scope of SFIS Interim Strategy

Army General Fund
STANFINS
SOMARDS
DJAS
CEFMS
LMP
PBAS-FUNDING
HQARS-CASH
Army Working Capital Fund
LMP
CFS
CCSS
STANFINS
Navy General Fund
STARS HCM
STARS FL
NAVY ERP - NAVAIR
NAVY ERP - NAVSEA
SABRS (Marine Corps)
PBAS-FUNDING
DCAS-CASH
Navy Working Capital Fund
DIFMS
DWAS
MSC FMS
NAVY ERP - NAVAIR
SYMIS
NAVY ERP - SPAWAR
MFCS
DBMS
STARS
SABRS (Marine Corps)
Air Force General Fund
GAFS-R
CPAS
GAFS-BL
DCMS-CASH
ABIDES-FUNDING
Air Force Working Capital Fund
GAFS-R
DIFMS
TFMS-M
SMAS
MSC-FMS
DMLSS

Defense Agency General Fund	
Defense Agency Name	**System**
American Forces Information Service	WAAS
Building Maintenance Fund	WAAS
Chemical and Biological Defense Program	GAFS-R,WAAS,STARSFDR,STANFINS,SOMARDS
Civilian Military Program	STARSFDR,WAAS
Corporation Information Management	DBMS
Corporation Information Management	DBMS
Court of Appeals, Armed Forces	WAAS
Defense Acquisition University	DBMS
Defense Adv. Research Projects Agency	GAFS-R,WAAS,STARSFDR,STANFINS,SOMARDS
Defense Commissary Agency	DBMS
Defense Contract Audit Agency	DBMS
Defense Contract Management Agency	DBMS
Defense Cooperation Account	*(TBD)
Defense Finance Accounting Service	EBIZ
Defense Health Program	STARSFDR,WAAS,STARS_FL
Defense Human Resources Agency	DBMS
Defense Information Systems Agency	DISA WAAS,SOMARDS,STANFINS
Defense Legal Services Agency	WAAS
Defense Logistics Agency	DBMS,STARSFDR
Defense Medical Program Activity	*(TBD)
Defense Prisoner Of War/Missing Persons Office	WAAS
Defense Security Cooperative Agency	GAFS-R,STARFDR,WAAS
Defense Security Service	GAFS-R
Defense Technical Information Center	DBMS
Defense Technology Security Admin	WAAS
DEFENSE THREAT REDUCTION AGENCY	GAFS-R,STARSFDR,STARS-FL
Department of Defense Education Activity	STARFDR,WAAS
Department of Defense Education Benefits Fund	*(TBD)
DoD Component Level Accounts DoD CLA	*(TBD)
Emergency Response Fund	ALL NETWORKS - AFTER 9/11
Homeowners Assistance Fund	CFMS
Host Nation Support for U.S. Relocation Activities	CFMS
Iraqi Freedom Fund	*(TBD)
Military Housing Privatization Initiative	N/A - MANUAL PROCESS
Missile Defense Agency	DISA-WAAS,DJAS,STARSFDR
MRF Payment	*(TBD)
National Defense University	*(TBD)
National Security Education Tryst Fund	*(TBD)
Office of Economic Adjustment	STARSFDR
Office of Economic Adjustment	WAAS
Office of the Chairman, Joint Chiefs of Staff	GAFS-R,STARFDR,WAAS
Office of the Inspector General	WAAS
Office of the Secretary of Defense	GAFS-R,WAAS,STARSFDR,STANFINS,SOMARDS
Other "97" Funds Provided to the Navy by OSD ODSNAVY	*(TBD)

Other "97" Funds Provided to the Navy by OSD ODSAF	*(TBD)
Other "97" Funds Provided to the Navy by OSD ODSARMY	*(TBD)
Pentagon Force Protection Agency	WAAS
Pentagon Reservation Maintenance Revolving Fund	STANFINS,STARFDR
Ready Reserve Mobilization Income Insurance Fund	*(TBD)
Tricare Management Activity	WAAS
US Special Operations Command	GAFS-R,STARSFDR,STANFINS
Voluntary Separation Incentive Trust Fund	*(TBD)

Defense Agency Working Capital Fund	
Defense Agency Name	**System**
Corporation Information Management	DBMS
DBOF-T/AMC (WCF)	GAFS-R
Defense Commissary Agency WCF	DBMS, STANFINS
Defense Courier Service (WCF)	GAFS-R
Defense Finance Accounting Service (WCF)	EBIZ
Defense Information Systems Agency	FAMIS
Defense Logistics Agency (WCF)	DBMS, DWAS, BSM, SAMMS, BOSS, DISMS
Defense Technical Information Services (WCF)	DBMS
Headquarter Account, Comptroller (WCF)	*(TBD)
HQ Transcom (WCF)	GAFS-R
Joint Logistics System Center (WCF)	GAFS-R
MSC (Military Sealift Command) (WCF)	GAFS-R
MSSO_WC (WCF)	DBMS
MTMC (Traffic Management) (WCF)	GAFS-R

Standard Financial Information Structure (SFIS)
Concept of Operations (CONOPS)
Appendix H – SFIS Life Cycle Example:
Acquire a Tank

Version 2.3
September 7, 2005

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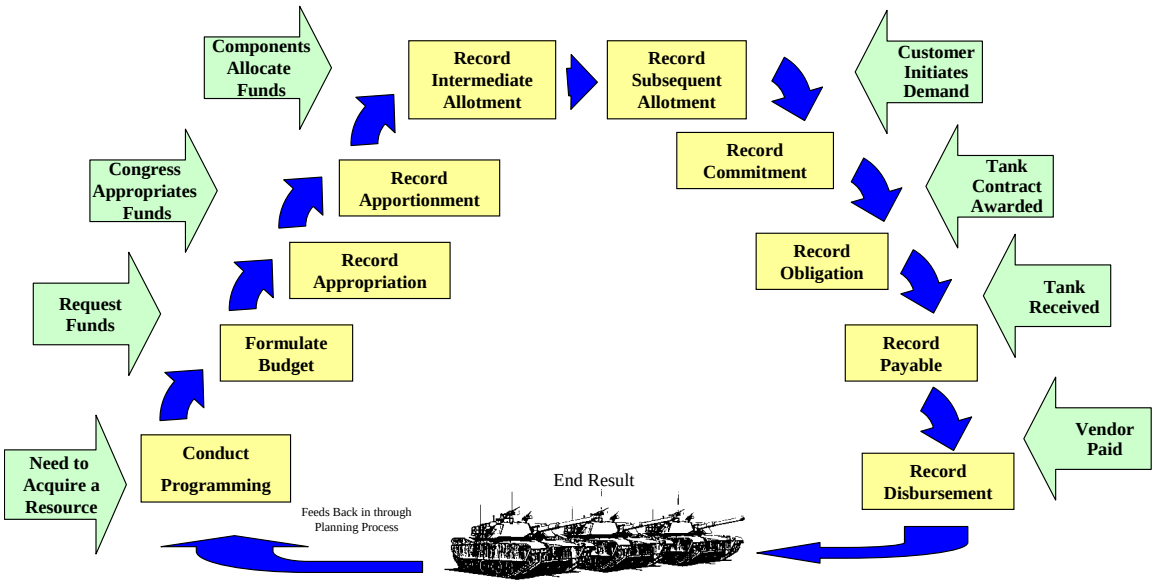
1. Acquire a Tank

The following example will show how the SFIS once implemented enables a continuous link and transparent view of financial management information throughout a transaction life cycle, such as that for acquiring a tank. Figure H1 describes the process associated with the business events that trigger each accounting event. This example demonstrates the accounting transactions associated with each of those business events. In the SFIS environment, the transaction cycle continues from programming, through disbursement, to output and performance that becomes the input into the next purchasing cycle. Figures H2 through H11 walk through each stage of the process, describe the benefits of incorporating SFIS, the specific SFIS elements needed at each stage and provides examples of the USSGL entries where appropriate.

Figure H1. Budgeting / Accounting Transaction Life Cycle Example



Note: The green arrows depict the business event and the yellow boxes depict the resulting budgeting or accounting event.

1.1. Conduct Programming

In the programming stage, Program Analysis and Evaluation (PA&E) assigns an Acquisition Program Unique Identifier (Major Acquisition (MA) for SFIS phase 1). SFIS links the DoD Risk Management Framework and associated program outcomes found in the Performance and Accountability Report (PAR). This stage of the

transaction life cycle would happen in PA&E Systems Financial Year Development Program (FYDP). The benefits of SFIS in this stage include enabling the Department to produce a Statement of Net Cost by program outcome and ability to link performance planned to performance achieved as required by GPRA. The SFIS is a key component of addressing the Financial Management Systems Material Weaknesses.

Figure H2. Conduct Programming

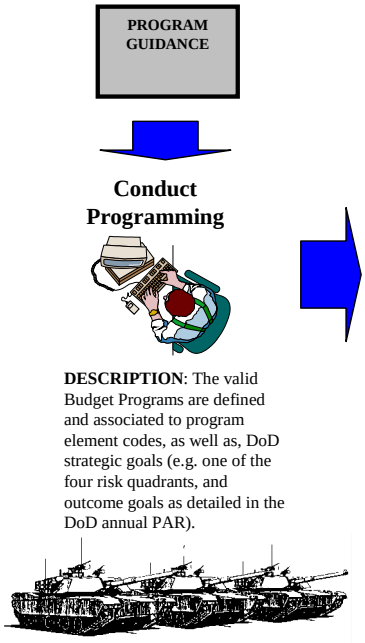
SYSTEM ENVIRONMENT:

This stage in the transaction life cycle will occur in a programming system environment, such as FYDP.

BENEFITS:

The creation of a ***major acquisition*** element that is linked to strategic goals through the Program Budget Framework, and referenced through the transaction cycle will address the ***Statement of Net Cost Material Weakness*** by enabling reporting of cost by strategic goal.

The ***SFIS concept as a whole*** will also help to address the ***Financial Management Systems Material Weakness*** by creating a standard agency-wide accounting classification structure as required by JFMIP. This benefit is realized throughout all transaction cycles.



SFIS elements needed at this stage:

* B5 Major Acquisition: TBD

•*Mandated by external sources*

1.2. Formulate Budget

This stage takes place in the Comptroller budget formulation systems like Comptroller Information System (CIS) and accumulates the entire resource requirement to produce the Presidents Budget Submission. The MA created in the previous stage is applied across the appropriation structure. SFIS defense level agency codes will enable the tracking of TI-97 Funding flows, throughout the process aiding in reconciliation and helping to address the Fund Balance with Treasury Material Weaknesses. The SFIS data structure provides a permanent link to all of this budget system data throughout the rest of the life cycle. Reimbursable identification at the budget stage provides one common code, vice the multiples used today. Business rules streamline data entry of SFIS; for instance, BEIS or the target budget systems can automatically populate Expiration Flag based on appropriation availability dates.

Figure H3. Formulate Budget

SYSTEM ENVIRONMENT:

This stage in the transaction life cycle will occur in a budget formulation systems, such as the Comptroller Information System.

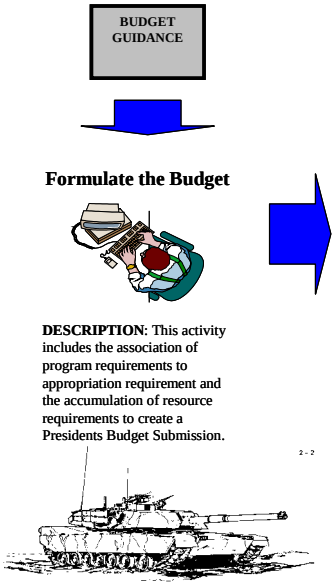
BENEFITS:

The ***Organization Unique Identifier*** element will provide a common organization structure for both financial and human resource management, as well as, enable a common way to identify the 'color of money' across TI97 organizations, helping to address the ***FBWT material Weakness***.

The Use of the Appropriation SFIS elements will allow a link to between the detail budget elements in budget systems and the detail general ledger elements in accounting systems.

The ***Reimbursable Flag*** element creates a common tracking mechanism for reimbursable activity from budget through the general ledger.

Business Rules are incorporated to ***streamline*** actual data elements needed



SFIS elements needed at this stage:

* B5 Major Acquisition: *TBD*
* A1 Department Regular: *021*
* O1 Organization Unique Identifier: *TBD*
* A3 Main Account: *2035*
* A8 Period of Availability: *20052007*
* A4 Sub Account: *NA*
* A7 Sub Classification: *NA*
* B2 Budget Activity: *01:10*
* B3 Budget Sub-Activity: *01:10*
* B4 Budget Line Item: *006406GA0700*
* A9 Reimbursable Flag: *D*
* B1 Budget Function Sub/Function (Rule Driven): *050*
* A6 Receipt Indicator (Rule Driven): *00*
* A10 Fund Type: *01*
* A11 Advance Flag: *NA*
* A12 Authority Type: *P*
* A13 Availability Time (Rule Driven): *A*
* A14 Borrowing Source: *NA*
* A15 Definite/Indefinite Flag: *D*
* A18 TAFS Status (Rule Driven): *U*
* A19 Year of Budget Authority: *NEW*
* A24 Availability Type (Rule Driven): *M*
* A25 Expiration Flag: *N*
* A26 Financing Account Indicator: *N*
* B9 BEA Category Indicator: *D*

** Mandated by external sources*

1.3. Record Appropriation Realization

The remaining stages of the transaction cycle take place in core accounting systems. In this stage, accounting systems post the enacted budget to accounting ledgers, based on the OMB Apportionment and Treasury Warrant. The transactions here post the budget authority to the general ledger, making it available for execution. These transactions will be available in a common library to ensure consistency.

Figure H4. Record Appropriation Realization

SYSTEM ENVIRONMENT:

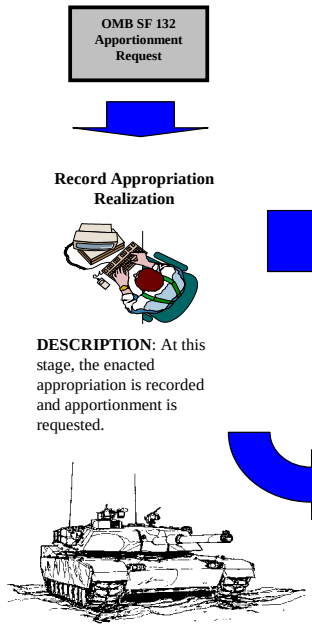
The remaining stages in the transaction life cycle will occur in a core accounting general ledger, such as BEIS.

BENEFITS:

The ***Direct Transfer Agency and Account*** elements enable the consistent tracking of appropriation transfers, and helps to address the ***FBWT Material Weakness***.

The ***Agency Accounting Identifier*** element will provide a common means of identifying each accounting activity responsible for posting transactions.

A common, referable ***USSGL Transaction Library*** has been created to ensure standardization and general ledger integrity.



SFIS elements needed at this stage:

* O3 Agency Accounting Identifier: *O11116*
* A1 Department Regular: *021*
* O1 Organization Unique Identifier: *TBD*
* A3 Main Account: *2035*
* A8 Period of Availability: *20052007*
* B5 Major Acquisition: TBD
* A20 Direct Transfer Agency: *NA*
* A21 Direct Transfer Account: *NA*
* A22 Transfer To//From: *NA*
* A16 Public Law Number: *NA*

** Mandated by external sources*

USSGL TRANSACTION:

To record appropriated authority

$100 4119 Debit Other Appropriations Realized

$100 4450 Credit Unapportioned Authority

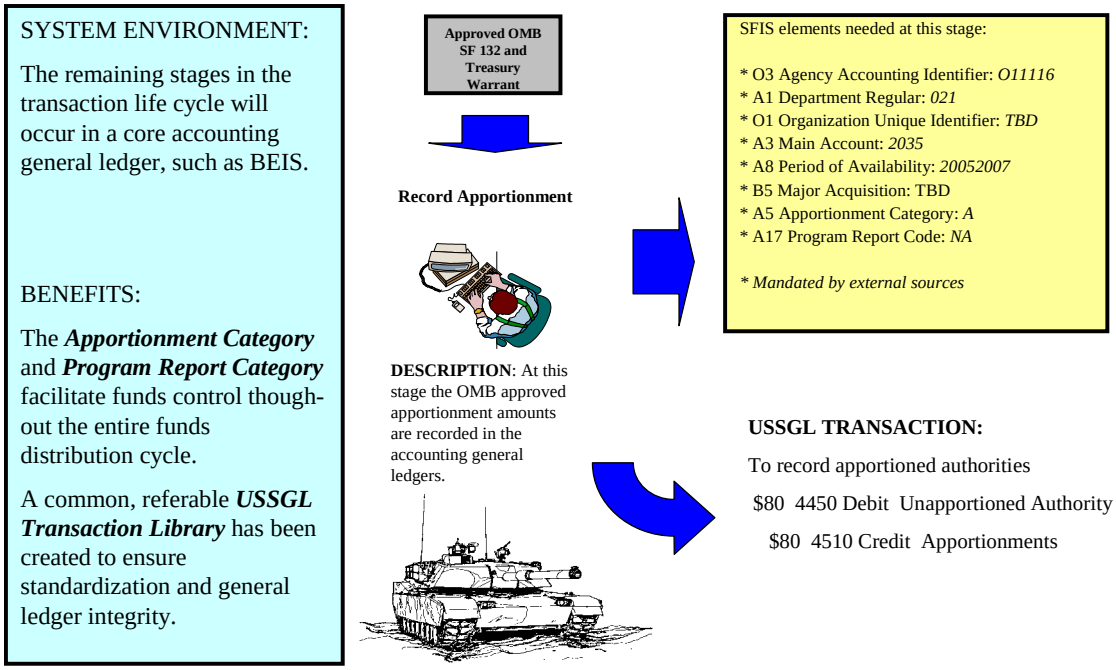
$100 1010 Debit Fund Balance With Treasury

$100 3101 Credit Unexpended Appropriations - Appropriations Received

1.4. Record Apportionment

BEIS or the target accounting system only need a handful of the many budget data elements from the previous stage to create a continuous link to all of that information. SFIS commonly identifies any appropriation transfers, again helping to address Fund Balance with Treasury reconciliation issues. The systems can automatically populate the Agency Accounting Identifier to denote a common coding structure for accounting installation based on user class or IDs.

Figure H5. Record Apportionment



1.5. Record Allotments

In these two stages, the components distribute the program funding to lower level activities through a Program Funding Document (PFD) or a Funding Authorization Document (FAD). The OUID provides one organization coding structure for both accounting and operations. The Department Transfer Code provides the means for one entity to use another's funding and maintain the original origin of the funding to address issues of tracking funding through TI97 organizations.

The BEIS or target accounting system assigns the AUID at this stage and will be referenced through the rest of the transaction cycle to link to any previous or future data created, transaction posted, or balance calculated relating to the unique allotment classification. The AUID will be established at the allotment, which must be the

lowest level at which the accounting classification is unique. In this transaction a few data elements are used to link to the information created in previous stages, for the remaining stages of the cycle, only new information and the correct AUID will be required for transaction entry. The AUID references all other appropriation and budget information. Figures H6 and H7 depict recording an intermediate and subsequent allotment.

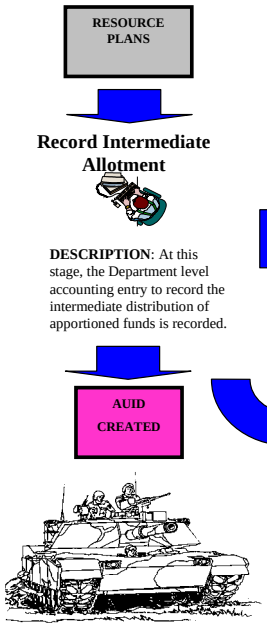
Figure H6. Record Intermediate Allotment

BENEFITS:

At this stage the AUID is established to provide the the unique and consistent link to the funds being distributed and executed.

The ***Contingency Code*** element provides the flexibility to track emergency spending across multiple appropriations.

The ***Department Transfer*** element enables the tracking of appropriated funds that are 'made available' to other entities.



SFIS elements needed at this stage:

* A2 Department Transfer: *NA*
* T8 Allocation Unique Identifier (AUID): *TBD*
* B8 Contingency Code: *NA*
* O1 Organization Unique Identifier: *TBD*
* B5 Major Acquisition: *TBD*

* *Mandated by external sources*

USSGL TRANSACTION:

To record allotment at apportioned authority to an intermediate organization

$50 4510 Debit Apportionments

$50 4610 Credit Allotments - Realized Resources

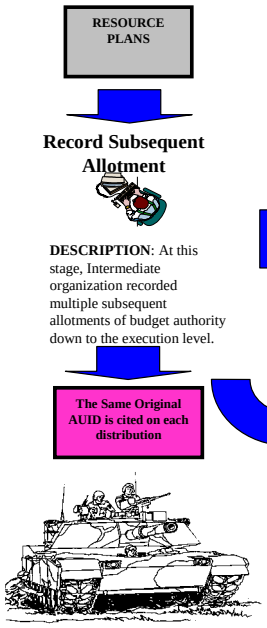
$30 4610 Allotment - Realized Resources

$30 4611 Allotments Issued

Figure H7. Record Subsequent Allotment

BENEFITS:

At this stage in the transaction cycle, the ***AUID*** provides a consistent link back to one pot of money. The ***Organization Unique Identifier*** provides the identity of where the funds are being distributed through-out the organization. This provides the identification and status of the funds across any level of the organization.



SFIS elements needed at this stage:

* A2 Department Transfer: *NA*
* T8 Allocation Unique Identifier (AUID): *TBD*
* A3 Contingency Code: *NA*
* O1 Organization Unique Identifier: *TBD*
* B5 Major Acquisition: *TBD*

* *Mandated by external sources*

USSGL TRANSACTION:

To record receipt and subsequent allotment allotment of authority from Department level.

First Organization Receives Allotment and Reissues a portion to second organization:

$30 4612 Allotments Received

$30 4610 Allotment - Realized Resources

$30 4610 Allotment - Realized Resources

$30 4611 Allotments Issued

Second Organization Receives Allotment and

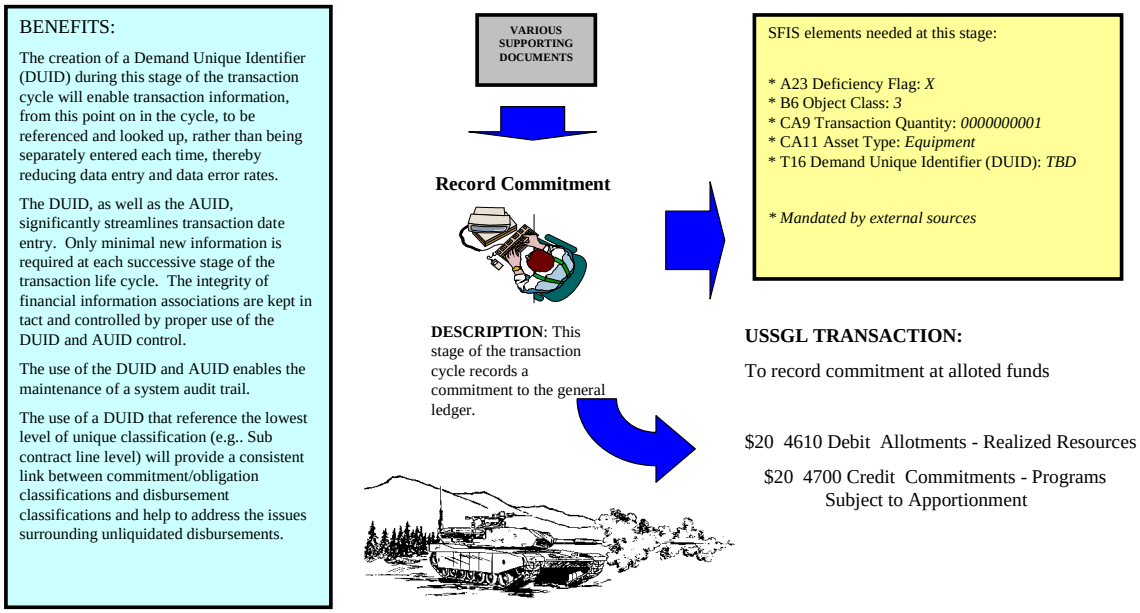
$30 4612 Allotments Received

$30 4610 Allotment - Realized Resources

1.6. Record Commitment

In this stage, the BEIS or target accounting system records the commitment. The data identified in this stage is down to only elements that occur for the first time and the DUID number. The DUID references the AUID to identify all other financial information previously populated. The DUID enables maintenance of an audit trail, provides an automated link between the correct allotment, commitment, obligation, disbursement addressing the issue of unmatched disbursements, un-liquidated obligations, etc. and begins the performance management cycle and analysis.

Figure H8. Record Commitment



1.7. Record Obligation

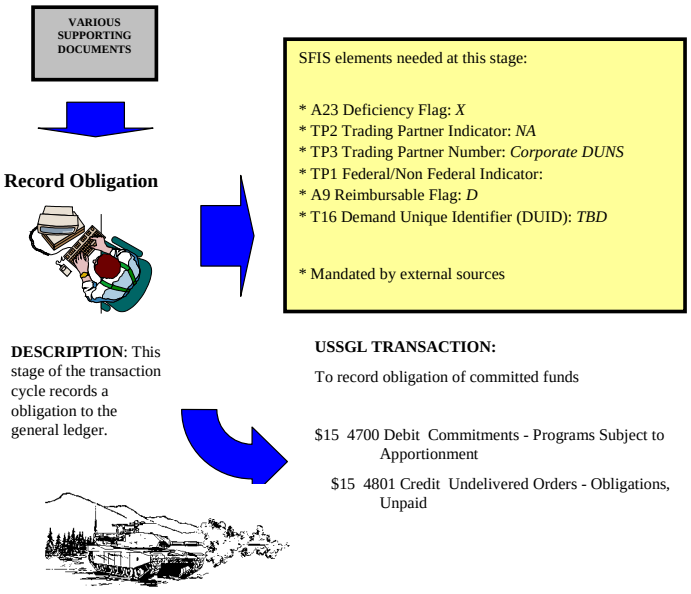
In this stage, the BEIS or target accounting system posts the obligation. Again the DUID is used to link to all of the information previously posted. The yellow box in figure H9 displays only the newly identified information. The trading partner data elements enable initiative currently underway to address Intragovernmental eliminations, such as IGTS. A required data identifier for internal and external trading partner is the key to all of these initiatives.

Figure H9. Record Obligation

BENEFITS:

The benefits associated with the Commitment stage flow through to the obligation stage.

In addition, the ***Trading Partner Indicator/Number*** elements provide a consistent and controllable means to identify trading partners throughout the transaction life cycle, helping to address the ***Intragovernmental Eliminations Material Weakness***.



1.8. Record Payable

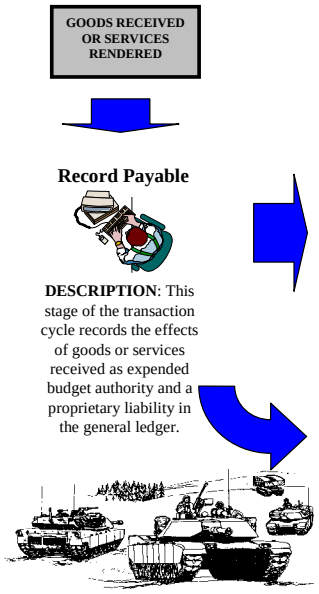
This stage records the receipt of goods or services and resulting liabilities. The systems can reference almost all of the data through the DUID. The SFIS elements that are associated through the DUID up to this point and the common transaction provide simultaneous processing of budgetary expenditure information and proprietary liability information, ensuring reconciled balances and reducing the need for unsupported adjusting transactions, another Material Weakness Impact.

Figure H10. Record Payable

BENEFITS:

The benefits associated with the Commitment stage flow through to the Payable stage.

The ***USSGL Transactions*** and the ***SFIS*** elements that have been created thus far in the cycle provide a process to ensure the synchronized posting of both proprietary and budgetary transactions, enabling the elimination of reconciliation issues and addressing the ***Unsupported Accounting Entries Material Weaknesses***.



SFIS elements needed at this stage:

* A23 Deficiency Flag: *X*
* T13 Entity/Non-Entity Indicator: *E*
* T10 Custodial/Non-Custodial Indicator: *A*
* T16 Demand Unique Identifier (DUID): *TBD*

* Mandated by external sources

USSGL TRANSACTION:

To record payable and expend authority

$10 4801 Debit Undelivered Orders - Obligations, Unpaid
$10 4901 Credit Deliver Orders - Obligations, Paid
$10 1750 Debit Equipment
$10 2110 Credit Accounts Payable
$10 3101 Debit Unexpended Appropriations - Appropriations Received
$10 5700 Credit Expended Appropriation

1.9. Record Disbursement

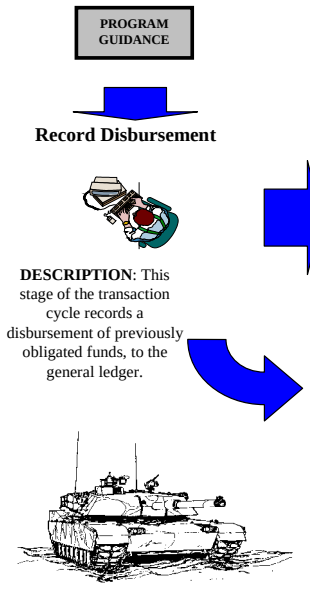
In the disbursement stage, the systems can reference almost all of the data through the DUID to associate the payment to the valid liability. The Agency Disbursing Identifier identifies the disbursing office.

Figure H11. Record Disbursement

BENEFITS:

The benefits associated with the Commitment stage flow through to the Disbursement stage.

As mentioned previously, the link that is already established will help prevent Unmatched Disbursements.



SFIS elements needed at this stage:

* A23 Deficiency Flag: *X*
* O2 Agency Disbursing Identifier: *00005570*
* T11 Foreign Currency Code: *NA*
* T12 Country Code: *US*
* T16 Demand Unique Identifier (DUID): *TBD*

* *Mandated by external sources*

USSGL TRANSACTION:

To record disbursement for a payable

$10 4901 Debit Deliver Orders - Obligations, Unpaid
$10 4902 Credit Delivered Orders - Obligations, Paid
$10 2110 Debit Accounts Payable
$10 1010 Credit Fund Balance with Treasury

1.10. Trial Balance Creation

SFIS supports Standard Trial Balance creation for information for any combination of SFIS elements (obligations by program, appropriation, organization, etc.). The BEIS or target accounting systems can automatically link multiple levels of general ledgers through the transaction life cycle. Figure H12 depicts an example Standard Trial Balance generated using SFIS.

Figure H12. Standard Trial Balance

	Department Level		Intermediate Level		Execution Level		Consolidated
Realized Appropriations (4119)	100						100
FBWT (1010)	100				(10)		90
Unapportioned Authority (4450)	(20)						(20)
Unexpended Authority (3101)	(100)				10		(90)
Expended Appropriations (5700)					(10)		(10)
Unalloted Apportioned Authority (4510)	(30)						(30)
Unobligated Allotments (4610)			(20)		(10)		(30)
Allotments Issued (4611)	(50)		(30)				(80)
Allotments Received (4612)			50		30		80
Commitments Outstanding (4700)					(5)		(5)
Obligations Outstanding (4801)					(5)		(5)
Equipment Received (1750)					10		10
Delivered Orders Paid (4902)					(10)		(10)

Standard Financial Information Structure (SFIS)
Concept of Operations (CONOPS)
Appendix I – Acronyms

Version 2.3
September 7, 2005

ACRN	Accounting Classification Reference Number
ADS	Automated Disbursing System
AFM	Army Financial Management
APS	Automated Purchase System
ASAP	Acquisition Spend Analysis Pilot
AT&L	Acquisition, Technology & Logistics
AUID	Allocation Unique Identifier
AV	Acquisition Visibility
BA	Budget Activity
BEA	Business Enterprise Architecture
BEIS	Business Enterprise Information Service
BLI	Budget Line Item
BPN	Business Partner Network
BSA	Budget Sub Activity
BSM	Business System Modernization
CAMS-ME	Capital Asset Management System – Military Equipment
CAPS	Computerized Accounts Payable System
CDS	Central Disbursing System
CEFMS	Corps of Engineers Financial Management System
CHCS II	Composite Health Care System II
CIS	Comptroller Information System
CLIN	Contract Line Item Number
CBM	Core Business Mission
CONOPS	Concept of Operations
CSE	Common Supplier Engagement
CUFS	College and University Financial System
DAAS-C	Defense Automated Addressing System – Columbus
DADS	DoD Acquisition Domain (Sourcing)
DAMIR	Defense Acquisition Management Information Retrieval
DbCAS	Database Computer Automated System
DBMS	Defense Business Management System
DCAS	Defense Cash Accountability System
DCD	DFAS Corporate Database
DCPDS	Defense Civilian Personnel Data System
DCW	DFAS Corporate Warehouse
DDE	Delineating Data Element
DDMS	Defense Debt Management System
DDRS	Defense Departmental Reporting System
DEAMS	Defense Enterprise Accounting and Management System
DFARS	Defense Federal Acquisition Regulation Supplement

DFAS	Defense Finance and Accounting Service
DIMHRS	Defense Integrated Military Human Resources System
DJAS	Defense Joint Accounting System
DoDAAC	Department of Defense Activity Address Code
DTC	DoD Transaction Code
DTS	Defense Travel System
DUID	Demand Unique Identifier
DUNS	Data Universal Numbering System
DWAS	Defense Working Capital Accounting System
EBIZ	AMS Commercial Business Application
EDA	Electronic Document Access
EDIPI	Electronic Data Interchange Personnel Identifier
EDM	Electronic Document Management
FAD	Funding Authorization Document
FV	Financial Visibility
FYDP	Financial Year Development Program
GAFS	General Fund Accounting and Finance System
GCSS-AF	Global Command Support System – Air Force
GCSS-Army	Global Command Support System - Army
GCSS-J	Global Command Support System - Joint
GCSS-Marines	Global Command Support System - Marines
GEX	Global Exchange
GFEBS	General Fund Enterprise Business System
GFM	Global Force Management
GPRA	Governmental Preferred Results Act
IAPS	Integrated Accounts Payable System
IGTS	Intergovernmental Transaction System
IUID	Item Unique Identifier
K#	Contract Number
LMP	Logistics Modernization Program
MA	Major Acquisition
MDAP	Major Defense Acquisition Program
MIPR	Military Interdepartmental Purchase Request
MOCAS	Mechanization of Contract Administration System
MSC	Military Sealift Command
MTMC	Military Traffic Management Command
NXGNFMS	Next Generation Financial Management System
OSD	Office of Secretary of Defense
OUID	Organization Unique Identifier
OUSD	Office of Under Secretary of Defense

OV#X	Operational View #X
PA&E	Program Analysis and Evaluation
PAR	Performance and Accountability Report
PBAS	Program Budget Accounting System
PFD	Program Funding Document
PNO	Program Number
RPA	Real Property Accountability
RPILM	Real Property and Installations Lifecycle Management
RPUID	Real Property Unique Identifier
RDT&E	Research, Development, Testing and Evaluation
SABRS	Standard Accounting and Budget Reporting System
SFIS	Standard Financial Information Structure
SLIN	Sub Line Item Number
SOMARDS	Standard Operations and Maintenance, Army Research and Development System
SPS	Standard Procurement System
STANFINS	Standard Financial System
STARS-FL	Standard Accounting and Reporting System – Field Level
STARS-HCM	Standard Accounting and Reporting System – Headquarters Module
STARS-OP	Standard Accounting and Reporting System – One Pay
SUID	Site Unique Identifier
SV#X	System View #X
TPN	Trading Partner Number
UIC	Unit Identification Code
UID	Unique Identification/Identifiers
USSGL	United States Standard General Ledger Account
UTC	USSGL Transaction Code
VPIS	Vendor Pay Inquiry System
WAWF	Wide Area Workflow
WHS-WAAS	Washington Headquarters Service Allotment Accounting System